

0690

Classes A and B

PRIVATE UTILITY ANNUAL REPORT

OF

Name: **WISCONSIN PUBLIC SERVICE CORPORATION**

Principal Office: **700 NORTH ADAMS STREET, P.O. BOX 19001
GREEN BAY, WISCONSIN 54307-9001**

For the Year Ended: **DECEMBER 31, 2001**

ELECTRIC, WATER, OR GAS UTILITY TO PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.



Report of Independent Public Accountants

To Wisconsin Public Service Corporation:

We have audited the balance sheets of Wisconsin Public Service Corporation (a Wisconsin Corporation, the "Company") as of December 31, 2001 and 2000, and the related statements of income, retained earnings and cash flows for the years then ended, included on pages 110 through 121 of the accompanying Federal Energy Regulatory Commission Form 1. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Wisconsin Public Service Corporation as of December 31, 2001 and 2000, and the results of its operations and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States. Also, in our opinion, the information presented in the financial statements referred to above is presented fairly, in all material respects, in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

Arthur Andersen LLP

ARTHUR ANDERSEN LLP

Milwaukee, Wisconsin
January 28, 2002

**INSTRUCTIONS FOR FILING THE
FERC FORM NO. 1**

GENERAL INFORMATION

I. Purpose

This form is a regulatory support requirement (18 CFR 141.1). It is designed to collect financial and operational information from major electric utilities, Licensees and others subject to the jurisdiction of the Federal Energy Regulatory Commission. This report is also secondarily considered to be a nonconfidential public use form supporting a statistical publication (Financial Statistics of Selected Electric Utilities), published by the Energy Information Administration.

II. Who Must Submit

Each major electric utility, licensee, or other, as classified in the Commission's Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject to the Provisions of The Federal Power Act (18 CFR 101), must submit this form.

Note: Major means having, in each of the three previous calendar years, sales or transmission service that exceeds

one of the following:

- (1) one million megawatt hours of total annual sales,
- (2) 100 megawatt hours of annual sales for resale,
- (3) 500 megawatt hours of annual power exchanges delivered, or
- (4) 500 megawatt hours of annual wheeling for others (deliveries plus Losses).

III. What and Where to Submit

(a) Submit this form electronically through the Form 1 Submission Software and an original and six (6) conformed paper copies, properly filed in and attested, to:

Office of the Secretary
Federal Energy Regulatory Commission
888 First Street, NE.
Room 1A
Washington, DC 20426

Retain one copy of this report for your files.

Include with the original and each conformed paper copy of this form the subscription statement required by 18 C.F.R. 385.2011(c)(5). Paragraph (c)(5) of 18 C.F.R. 385.2011 requires each respondent submitting data electronically to file a subscription stating that the paper copies contain the same information as the electronic filing, that the signer knows the contents of the paper copies and electronic filing, and that the contents as stated in the copies and electronic filing are true to the best knowledge and belief of the signer.

(b) Submit, immediately upon publication, four (4) copies of the Latest annual report to stockholders and any annual financial or statistical report regularly prepared and distributed to bondholders, security analysts, or industry associations. (Do not include monthly and quarterly reports. Indicate by checking the appropriate box on Page 4, List of Schedules, if the reports to stockholders will be submitted or if no annual report to stockholders is prepared.) Mail these reports to:

Chief Accountant
Federal Energy Regulatory Commission
888 First Street, NE.
Washington, DC 20426

(c) For the CPA certification, submit with the original submission, or within 30 days after the filing date for this form, a Letter or report (not applicable to respondents classified as Class C or Class D prior to January 1, 1984):

(i) Attesting to the conformity, in all material aspects, of the below listed (schedules and) pages with the Commission's applicable Uniform Systems of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and

(ii) Signed by independent certified public accountants or an independent Licensed public accountant certified or Licensed by a regulatory authority of a State or other political subdivision of the U. S. (See 18 CFR 41.10-41.12 for specific qualifications.)

GENERAL INFORMATION (continued)

III. What and Where to Submit (Continued)

(c) Continued

Schedules	Reference Pages
Comparative Balance Sheet	110-113
Statement of Income	114-117
Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122-123

When accompanying this form, insert the Letter or report immediately following the cover sheet. When submitting after the filing date for this form, send the letter or report to the office of the Secretary at the address indicated at III (a).

Use the following format for the Letter or report unless unusual circumstances or conditions, explained in the Letter or report, demand that it be varied. Insert parenthetical phrases only when exceptions are reported.

In connection with our regular examination of the financial statements of _____ for the year ended on which we have reported separately under date of _____. We have also reviewed schedules _____ of FERC Form No. 1 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below) conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

State in the letter or report, which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist.

(d) Federal, State and Local Governments and other authorized users may obtain additional blank copies to meet their requirements free of charge from:

Public Reference and Files Maintenance Branch
Federal Energy Regulatory Commission
888 First Street, NE. Room 2A ES-1
Washington, DC 20426
(202) 208-2474

IV. When to Submit

Submit this report form on or before April 30th of the year following the year covered by this report.

V. Where to Send Comments on Public Reporting Burden

The public reporting burden for this collection of information is estimated to average 1,217 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any aspect of this collection of information, including suggestions for reducing this burden, to the Federal Energy Regulatory Commission, 888 First Street N.E., Washington, DC 20426 (Attention: Mr. Michael Miller, CI-1); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission). No person shall be subject to any penalty if this collection of information does not display a valid control number. (44 U.S.C. 3512(a)).

GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR 101) (U.S. of A.). Interpret all accounting words and phrases in accordance with the U. S. of A.
- II. Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting year, and use for statement of income accounts the current year's amounts.
- III. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2, 3, and 4.
- V. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions (see VII. below). The date of the resubmission must be reported in the header for all form pages, whether or not they are changed from the previous filing.
- VI. Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.
- VII. For any resubmissions, submit the electronic filing using the Form 1 Submission Software and an original and six (6) conformed paper copies of the entire form, as well as the appropriate number of copies of the subscription statement indicated at instruction III (a). Resubmissions must be numbered sequentially on the cover page of the paper copies of the form. In addition, the cover page of each paper copy must indicate that the filing is a resubmission. Send the resubmissions to the address indicated at instruction III (a).
- VIII. Do not make references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.
- IX. Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation given as to why the different figures were used.

DEFINITIONS

- I. Commission Authorization (Comm. Auth.) -- The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.
- II. Respondent -- The person, corporation, licensee, agency, authority, or other Legal entity or instrumentality in whose behalf the report is made.

EXCERPTS FROM THE LAW

Federal Power Act, 16 U.S.C. 791a-825r)

"Sec. 3. The words defined in this section shall have the following meanings for purposes of this Act, to wit:

... (3) "Corporation" means any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the foregoing. It shall not include 'municipalities, as hereinafter defined;

(4) "Person" means an individual or a corporation;

(5) "Licensee" means any person, State, or municipality licensed under the provisions of section 4 of this Act, and any assignee or successor in interest thereof;

(7) "Municipality" means a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the Laws thereof to carry on the business of developing, transmitting, unitizing, or distributing power;..."

(11) "Project" means a complete unit of improvement or development, consisting of a power house, all water conduits, all dams and appurtenant works and structures (including navigation structures) which are a part of said unit, and all storage, diverting, or forebay reservoirs directly connected therewith, the primary line or Lines transmitting power therefrom to the point of junction with the distribution system or with the interconnected primary transmission system, all miscellaneous structures used and useful in connection with said unit or any part thereof, and all water rights, rights-of-way, ditches, dams, reservoirs, Lands, or interest in Lands the use and occupancy of which are necessary or appropriate in the maintenance and operation of such unit;

"Sec. 4. The Commission is hereby authorized and empowered:

(a) To make investigations and to collect and record data concerning the utilization of the water 'resources of any region to be developed, the water-power industry and its relation to other industries and to interstate or foreign commerce, and concerning the location, capacity, development costs, and relation to markets of power sites; ... to the extent the Commission may deem necessary or useful for the purposes of this Act."

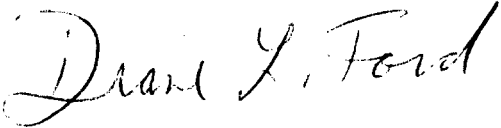
"Sec. 304. (a) Every Licensee and every public utility shall file with the Commission such annual and other periodic or special reports as the Commission may by rules and regulations or other prescribe as necessary or appropriate to assist the Commission in the proper administration of this Act. The Commission may prescribe the manner and form in which such reports shall be made, and require from such persons specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and Liabilities, capitalization, net investment, and reduction thereof, gross receipts, interest due and paid, depreciation, and other reserves, cost of project and other facilities, cost of maintenance and operation of the project and other facilities, cost of renewals and replacement of the project works and other facilities, depreciation, generation, transmission, distribution, delivery, use, and sale of electric energy. The Commission may require any such person to make adequate provision for currently determining such costs and other facts. Such reports shall be made under oath unless the Commission otherwise specifies."

"Sec. 309. The Commission shall have power to perform any and all acts, and to prescribe, issue, make, and rescind such orders, rules and regulations as it may find necessary or appropriate to carry out the provisions of this Act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this Act; and may prescribe the form or forms of all statements, declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and the time within which they shall be filed..."

General Penalties

"Sec. 315. (a) Any licensee or public utility which willfully fails, within the time prescribed by the Commission, to comply with any order of the Commission, to file any report required under this Act or any rule or regulation of the Commission thereunder, to submit any information of document required by the Commission in the course of an investigation conducted under this Act ... shall forfeit to the United States an amount not exceeding \$1,000 to be fixed by the Commission after notice and opportunity for hearing..."

FERC FORM NO. 1:
ANNUAL REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER

IDENTIFICATION		
01 Exact Legal Name of Respondent Wisconsin Public Service Corporation	02 Year of Report Dec. 31, <u>2001</u>	
03 Previous Name and Date of Change <i>(if name changed during year)</i>		
04 Address of Principal Office at End of Year <i>(Street, City, State, Zip Code)</i> 700 North Adams Street, P.O. Box 19001, Green Bay, Wisconsin 54307-9001		
05 Name of Contact Person Barth J. Wolf	06 Title of Contact Person Sec. & Mngr-Legal Services	
07 Address of Contact Person <i>(Street, City, State, Zip Code)</i> 700 North Adams Street, P.O. Box 19001, Green Bay, Wisconsin 54307-9001		
08 Telephone of Contact Person, Including Area Code (920) 433-1727	09 This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report <i>(Mo, Da, Yr)</i> 04/30/2002
ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report: that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.		
01 Name Diane L. Ford	03 Signature 	04 Date Signed <i>(Mo, Da, Yr)</i> 04/30/2002
02 Title Vice President - Controller		
Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
LIST OF SCHEDULES (Electric Utility)					
Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".					
Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)		
1	General Information	101			
2	Control Over Respondent	102			
3	Corporations Controlled by Respondent	103			
4	Officers	104			
5	Directors	105			
6	Security Holders and Voting Powers	106-107			
7	Important Changes During the Year	108-109			
8	Comparative Balance Sheet	110-113			
9	Statement of Income for the Year	114-117			
10	Statement of Retained Earnings for the Year	118-119			
11	Statement of Cash Flows	120-121			
12	Notes to Financial Statements	122-123			
13	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	200-201			
14	Nuclear Fuel Materials	202-203			
15	Electric Plant in Service	204-207			
16	Electric Plant Leased to Others	213	None		
17	Electric Plant Held for Future Use	214			
18	Construction Work in Progress-Electric	216			
19	Construction Overheads-Electric	217			
20	General Description of Construction Overhead Procedure	218			
21	Accumulated Provision for Depreciation of Electric Utility Plant	219			
22	Nonutility Property	221			
23	Investment of Subsidiary Companies	224-225			
24	Materials and Supplies	227			
25	Allowances	228-229			
26	Extraordinary Property Losses	230	None		
27	Unrecovered Plant and Regulatory Study Costs	230	None		
28	Other Regulatory Assets	232			
29	Miscellaneous Deferred Debits	233			
30	Accumulated Deferred Income Taxes	234			
31	Capital Stock	250-251			
32	Cap Stk Sub, Cap Stk Liab for Con, Prem Cap Stk & Inst Recd Cap Stk	252			
33	Other Paid-in Capital	253			
34	Discount on Capital Stock	254	None		
35	Capital Stock Expense	254			
36	Long-Term Debit	256-257			

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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LIST OF SCHEDULES (Electric Utility) (continued)

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
67	Transmission Lines Added During Year	424-425	
68	Substations	426-427	
69	Electric Distribution Meters and Line Transformers	429	
70	Environmental Protection Facilities	430	
71	Environmental Protection Expenses	431	
72	Footnote Data	450	None
<div style="margin-bottom: 10px;"> Stockholders' Reports Check appropriate box: <div style="margin-left: 20px;"> <input checked="" type="checkbox"/> Four copies will be submitted <input type="checkbox"/> No annual report to stockholders is prepared </div> </div>			

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, <u>2001</u>
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GENERAL INFORMATION

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

Diane L. Ford
700 North Adams Street
P.O. Box 19001
Green Bay, Wisconsin 54307-9001

2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

Incorporated under laws of the State of Wisconsin as Oshkosh Gas Light Company, July 28, 1883. Name was changed to Wisconsin Public Service Corporation September 20, 1922.

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

None

4. State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated.

Wisconsin Public Service is an electric and gas utility that supplies and distributes electric power and natural gas in its franchised service territory in Northeastern Wisconsin and an adjacent portion of the Upper Peninsula of Michigan.

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

- (1) ☐ Yes...Enter the date when such independent accountant was initially engaged:
(2) ☒ No

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, <u>2001</u>
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CONTROL OVER RESPONDENT

1. If any corporation, business trust, or similar organization or a combination of such organizations jointly held control over the respondent at the end of the year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.

Wisconsin Public Service Corporation is a wholly owned subsidiary of WPS Resources Corporation ("Holding Company").

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
CORPORATIONS CONTROLLED BY RESPONDENT					
<p>1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.</p> <p>2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.</p> <p>3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.</p> <p>Definitions</p> <p>1. See the Uniform System of Accounts for a definition of control.</p> <p>2. Direct control is that which is exercised without interposition of an intermediary.</p> <p>3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.</p> <p>4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.</p>					
Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)	
1	ATC Management Inc	The corporate manager of	20.0		
2		American Transmission			
3		Company. Involved with the			
4		transmission of electric			
5		energy.			
6					
7	Wisconsin River Power Company	Producing and selling	50.0		
8		electric energy through			
9		ownership and operation			
10		of 2 hydro electric plants.			
11					
12	Wisconsin Valley Improvement Company	Operates a system of dams	26.94		
13		and water reservoirs on the			
14		Wisconsin River and			
15		tributary streams to			
16		produce as nearly a			
17		uniform stream flow as			
18		practicable through all			
19		seasons. It generates no			
20		electric energy and renders			
21		no public utility services.			
22					
23	WPS Leasing, Inc.	Established October 1994.	100		
24		A wholly owned			
25		subsidiary which engages in			
26		unit train leasing.			
27					

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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CORPORATIONS CONTROLLED BY RESPONDENT

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.
2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.
3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

Definitions

1. See the Uniform System of Accounts for a definition of control.
2. Direct control is that which is exercised without interposition of an intermediary.
3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.
4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	WPS Investments LLC	Established December 2000.	74.13	
2		A wholly owned subsidiary		
3		which holds our investment in		
4		American Transmission		
5		Company.		
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec 31, 2001
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

Schedule Page: 103 Line No.: 1 Column: d

ATC Management is the corporate manager of the American Transmission Company LLP. The joint owners are Wisconsin Electric Power Company, Wisconsin Power and Light Company, Madison Gas and Electric Company, Wisconsin Public Service Corporation, and Wisconsin Public Power Inc.

Schedule Page: 103 Line No.: 7 Column: d

Joint venture with Interstate Energy Corporation (doing business as Alliant Energy). Alliant purchased 16.88% ownership from Wisconsin Public Service Corporation on December 31, 2001. Alliant and Wisconsin Public Service Corporation are now 50% owners as of December 31, 2001.

Schedule Page: 103 Line No.: 12 Column: d

Numerous other interests.

Schedule Page: 103.1 Line No.: 1 Column: d

WPS Investments is a consolidated subsidiary of Wisconsin Public Service that was created to hold our investment in the American Transmission Company. At December 31, 2001, Wisconsin Public Service had an approximate 74% interest in WPS Investments. WPS Resources, our holding company, and Upper Peninsula Power, another utility subsidiary of WPS Resources, had an approximate 1% and 25% ownership interests respectively in WPS Investments at December 31, 2001. The ownership interests have varied throughout 2001 and will continue to change as additional assets are contributed to WPS Investments by the utilities or cash is contributed by WPS Resources.

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
OFFICERS					
<p>1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy making functions.</p> <p>2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and the date the change in incumbency was made.</p>					
Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)		
1	Chairman & Chief Executive Officer	L L Weyers	802,344		
2	President & Chief Operating Officer	P D Schrickel	479,817		
3	Senior Vice President - Finance & Treasurer	R G Baeten (A)	293,941		
4	Senior Vice President - Public Affairs	T P Meinz (B)	243,386		
5	Vice President - Human Resources	B J Tremi	230,899		
6	Vice President - Controller & Chief Accounting Officer	D L Ford (C)	206,268		
7	Assistant Vice President - Energy Supply	D W Harpole	198,827		
8	Vice President - Distribution & Customer Service	W J Peterson (D)	203,477		
9	Vice President - Distribution & Customer Service	L T Borgard (E)	196,831		
10	Senior Vice President & Chief Financial Officer	J P O'Leary	179,723		
11	Secretary & Manager - Legal Services	B J Wolf	153,353		
12	Assistant Treasurer - WPSC	J J Myers	107,615		
13	Assistant Controller - WPSC	P R Clausen	93,483		
14	President - PDI	C A Schrock (F)	113,359		
15	Senior Vice President & Chief Financial Officer	D P Bittner (G)	130,870		
16					
17					
18	(A) Title change from Vice President - Treasurer				
19	(B) Title change from Vice President - Public Affairs				
20	(C) Title change from Vice President - Controller				
21	(D) Deceased 11/22/2001				
22	(E) Title change from Vice President - Transmission				
23	& Engineering				
24	(F) No longer an officer of WPSC effective 1/2/2001				
25	(G) Retired 3/31/2001				
26					
27					
28	Note: Salary for the year includes elective deferred				
29	compensation above market earnings on deferred				
30	compensation, vacation taken as pay, bonuses and				
31	company contributions under the employee stock				
32	ownership plan & trust.				
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Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
DIRECTORS					
1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.					
2. Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.					
Line No.	Name (and Title) of Director (a)			Principal Business Address (b)	
1	A. Dean Arganbright			5867 I-Ah-Maytah Road	
2				Oshkosh, WI 54901	
3					
4	Michael S. Ariens			Ariens Company	
5				655 West Ryan Street	
6				Brillion, WI 54110	
7					
8	Richard A. Bemis			Bemis Manufacturing Company	
9				300 Mill Street	
10				P.O. Box 901	
11				Sheboygan Falls, WI 53085-0901	
12					
13	Clarence R. Fisher (2)			Upper Peninsula Power Company	
14	President & Chief Executive Officer of Upper Peninsula			600 East Lakeshore Drive	
15	Power Company, a wholly-owned subsidiary of			P.O. Box 130	
16	WPS Resources Corporation			Houghton, MI 49931-0130	
17					
18	Robert C. Gallagher			Associated Banc-Corp	
19				1200 Hansen Road	
20				P.O. Box 13307	
21				Green Bay, WI 54307-3307	
22					
23	Kathryn M. Hasselblad-Pascale			Hasselblad Machine Company	
24				2405 West Mason Street	
25				P.O. Box 11537	
26				Green Bay, WI 54307-1537	
27					
28	James L. Kemerling			Riiser Oil Company, Inc.	
29				709 South 20th Avenue	
30				P.O. Box 239	
31				Wausau, WI 54402-0239	
32					
33	John C. Meng			Schreiber Foods, Inc.	
34				425 Pine Street	
35				Green Bay, WI 54307-9010	
36					
37	William F. Protz, Jr. (3)			Santa's Best	
38				770 Frontage Road, Suite 160	
39				Northfield, IL 60093-1208	
40					
41	Larry L. Weyers			Wisconsin Public Service Corporation	
42	Chairman & Chief Executive Officer of Wisconsin Public			700 North Adams Street	
43	Service Corporation and Chairman, President & Chief			P.O. Box 19001	
44	Executive Officer of WPS Resources Corporation			Green Bay, WI 54307-9001	
45					
46	(1)The Company does not have an Executive Committee.				
47	(2)Retired & resigned from Board of Directors on Feb 1, 2001				
48	(3)Appointed April 1, 2001.				

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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SECURITY HOLDERS AND VOTING POWERS

1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust(whether voting trust, etc.) duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if since the previous compilation of a List of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.

2. If any security other than stock carries voting rights, explain in a footnote the circumstances whereby such security became vested with voting rights give other important particulars (details) concerning voting rights of such security. State whether voting right are actual or contingent; if contingent, describe the contingency.

3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method explain briefly in a footnote.

4. Furnish particulars (details) concerning any options warrants, or rights outstanding at the end of the year others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or right the amount of such securities or assets so entitled to purchased by any officer, director, associated company, or of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the public where the options, warrants, or rights were issued prorata basis.

1. Give the date of the latest closing of the stock book prior to end of year, and state the purpose of such closing: Stock books are not closed; record dates for dividends and other purposes are established by Board resolution.	2. State the total number of votes cast at the latest general meeting prior to end of year for election of directors of the respondent and number of such votes cast by proxy Total: 23,896,962 By Proxy:	3. Give the date and place of such meeting Directors were elected May 2, 2001, via unanimous consent of the sole shareholder in lieu of an annual meeting.
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Line No.	Name (Title) and Address of Security Holder	VOTING SECURITIES			
		Number of Votes as of (date): 05/02/2001			
	(a)	Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes of all voting securities		23,896,962		
5	TOTAL number of security holders		1		
6	TOTAL votes of security holders listed below		23,896,962		
7					
8	WPS Resources Corporation		23,896,962		
9	700 North Adams Street				
10	Green Bay, WI 54301				
11					
12	Instruction 2: See footnotes				
13					
14					
15					
16	Instruction 4: See footnotes				
17					
18					

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
SECURITY HOLDERS AND VOTING POWERS (Continued)					
Line No.	Name (Title) and Address of Security Holder (a)	Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
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Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/30/2002	Dec 31, 2001
FOOTNOTE DATA			

Schedule Page: 106 Line No.: 4 Column: c

Wisconsin Public Service Corporation is a wholly-owned subsidiary of WPS Resources Corporation. All information on lines 1, 2, 3, & 16 of this page pertains to WPS Resources Corporation stock. Outstanding shares of WPS Resources Corporation common stock total 31,182,878. Included in this total are 135,994 shares in a deferred compensation trust.

Schedule Page: 106 Line No.: 12 Column: d

Preferred is ordinarily not voting, except in special matters. However, if preferred dividends are in default equal to four full quarterly dividends, preferred shareholders may elect the majority of the Board of Directors until the entire default has been made good.

Schedule Page: 106 Line No.: 16 Column: a

In December 1996, WPSR adopted a Shareholder Rights Plan designed to enhance the ability of the Board of Directors to protect shareholders and WPSR if efforts are made to gain control of WPSR in a manner that is not in the best interest of WPSR and its shareholders. The plan gives existing shareholders, under certain circumstances, the right to purchase stock at a discounted price. The rights expire on December 11, 2006.

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Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 04/30/2002	Year of Report Dec. 31, 2001
IMPORTANT CHANGES DURING THE YEAR			
<p>Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.</p> <ol style="list-style-type: none"> Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments. State the estimated annual effect and nature of any important wage scale changes during the year. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Page 106, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest. (Reserved.) If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page. 			
<p>PAGE 108 INTENTIONALLY LEFT BLANK SEE PAGE 109 FOR REQUIRED INFORMATION.</p>			

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/30/2002	Dec 31, 2001
IMPORTANT CHANGES DURING THE YEAR (Continued)			

1. None.
2. See WPS Resources Notes to Financial Statements Note 6 Acquisitions and Sales of Assets for information on our merger with Wisconsin Fuel and Light Company.
3. See WPS Resources Notes to Financial Statements Note 6 Acquisitions and Sales of Assets for information on our purchases of an additional share of the Kewaunee Plant Operations.
4. See WPS Resources Notes to Financial Statements Note 12 Long-Term Debt and Note 14 Commitments and Contingencies-Capital Lease.
5. See WPS Resources Notes to Financial Statements Note 10 Investments in Affiliates at Equity method and Wisconsin Public Service Corporation Notes to Financial Statements. Note 8 Minority Interest for information on the transfer of our transmission assets to the American Transmission Company.
6. See WPS Resources Notes to Financial Statements Notes 12,11,& 16 and Wisconsin Public Service Corporation Notes to Financial Statements Notes 5 & 6.
7. None
8. 3.00% average increase for union wage & hour employees effective 10/01/00.
4.33% average increase for supervisory employees effective 12/25/00.
4.84% average increase for wage & hour employees effective 12/25/00.
10.95% average increase for executive employees effective 12/25/00.
3.30% average increase for wage & hour employees effective 10/28/01
9. On February 5, 1997, Wisconsin Public Service entered into a "time is of the essence" contract with Fenmeccanica S.p.A., Azienda Ansaldo Divisione Nucleare ("Fenmeccanica") that required Fenmeccanica to deliver two replacements steam generators, as well as other components, materials and documentation to Kewaunee Nuclear Power Plant by April 1, 2000. The contract provided for liquidated and other damages to be paid to Wisconsin Public Service in the event that Fenmeccanica failed to meet delivery schedule in the contract. Fenmeccanica did not deliver the replacement steam generator to the plant until December 13, 2000, and did not deliver the final data required under the contract until February 28,2001, thus triggering the liquidated damages provision in the contract.

Notwithstanding its failure to timely perform, Fenmeccanica has sought to impose back charges against Wisconsin Public Service for alleged cost overruns in amount exceeding \$10 Million. Fenmeccanica alleges that any delay in delivery of the replacement steam generators and related components, materials and documentation is excused because it was caused by the actions of Wisconsin Public Service.

After failing to reach a negotiated resolution of its dispute with Fenmeccanica, on March 1, 2001 Wisconsin Public Service filed suit against Fenmeccanica in the Federal court in the Eastern District of Wisconsin. In its complaint, Wisconsin Public Service alleges that Fenmeccanica's failure to timely deliver is not excused and that delay caused substantial damages to Wisconsin Public Service.
10. None.
11. Reserved.
12. See WPS Resources and Wisconsin Public Service Corporation Notes to Financial Statements pages 122-123.

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002		Year of Report Dec. 31, 2001	
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)							
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)			
1	UTILITY PLANT						
2	Utility Plant (101-106, 114)	200-201	2,060,627,194	2,199,872,728			
3	Construction Work in Progress (107)	200-201	64,592,713	53,917,798			
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		2,125,219,907	2,253,790,526			
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	1,266,138,481	1,415,680,000			
6	Net Utility Plant (Enter Total of line 4 less 5)		859,081,426	838,110,526			
7	Nuclear Fuel (120.1-120.4, 120.6)	202-203	183,770,486	272,556,663			
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	167,730,020	247,628,978			
9	Net Nuclear Fuel (Enter Total of line 7 less 8)		16,040,466	24,927,685			
10	Net Utility Plant (Enter Total of lines 6 and 9)		875,121,892	863,038,211			
11	Utility Plant Adjustments (116)	122	0	0			
12	Gas Stored Underground - Noncurrent (117)		0	0			
13	OTHER PROPERTY AND INVESTMENTS						
14	Nonutility Property (121)	221	1,341,803	1,247,430			
15	(Less) Accum. Prov. for Depr. and Amort. (122)		173,766	210,794			
16	Investments in Associated Companies (123)		0	0			
17	Investment in Subsidiary Companies (123.1)	224-225	79,424,588	46,327,858			
18	(For Cost of Account 123.1, See Footnote Page 224, line 42)						
19	Noncurrent Portion of Allowances	228-229	0	0			
20	Other Investments (124)		902,401	947,497			
21	Special Funds (125-128)		207,224,240	311,282,222			
22	TOTAL Other Property and Investments (Total of lines 14-17,19-21)		288,719,266	359,594,213			
23	CURRENT AND ACCRUED ASSETS						
24	Cash (131)		0	0			
25	Special Deposits (132-134)		1,855,250	2,894,295			
26	Working Fund (135)		52,460	51,460			
27	Temporary Cash Investments (136)		2,300,000	6,900,000			
28	Notes Receivable (141)		1,309,290	867,950			
29	Customer Accounts Receivable (142)		73,481,265	53,694,141			
30	Other Accounts Receivable (143)		18,262,780	22,720,685			
31	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		3,367,173	3,503,069			
32	Notes Receivable from Associated Companies (145)		0	0			
33	Accounts Receivable from Assoc. Companies (146)		2,374,861	11,709,598			
34	Fuel Stock (151)	227	11,037,382	14,836,171			
35	Fuel Stock Expenses Undistributed (152)	227	185,743	250,133			
36	Residuals (Elec) and Extracted Products (153)	227	0	0			
37	Plant Materials and Operating Supplies (154)	227	22,247,898	23,581,724			
38	Merchandise (155)	227	0	0			
39	Other Materials and Supplies (156)	227	0	0			
40	Nuclear Materials Held for Sale (157)	202-203/227	0	0			
41	Allowances (158.1 and 158.2)	228-229	0	0			
42	(Less) Noncurrent Portion of Allowances		0	0			
43	Stores Expense Undistributed (163)	227	-7,043	89,176			
44	Gas Stored Underground - Current (164.1)		21,681,983	33,627,908			
45	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		0	0			
46	Prepayments (165)		23,019,396	24,259,419			
47	Advances for Gas (166-167)		0	0			
48	Interest and Dividends Receivable (171)		0	0			
49	Rents Receivable (172)		0	0			
50	Accrued Utility Revenues (173)		56,825,155	40,921,514			
51	Miscellaneous Current and Accrued Assets (174)		0	0			
52	TOTAL Current and Accrued Assets (Enter Total of lines 24 thru 51)		231,259,247	232,901,105			

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)(Continued)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
53	DEFERRED DEBITS				
54	Unamortized Debt Expenses (181)		1,962,254	1,780,150	
55	Extraordinary Property Losses (182.1)	230	0	0	
56	Unrecovered Plant and Regulatory Study Costs (182.2)	230	0	0	
57	Other Regulatory Assets (182.3)	232	70,947,875	84,483,822	
58	Prelim. Survey and Investigation Charges (Electric) (183)		0	0	
59	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)		0	0	
60	Clearing Accounts (184)		0	0	
61	Temporary Facilities (185)		0	0	
62	Miscellaneous Deferred Debits (186)	233	90,497,153	157,433,376	
63	Def. Losses from Disposition of Utility Plt. (187)		0	0	
64	Research, Devel. and Demonstration Expend. (188)	352-353	0	0	
65	Unamortized Loss on Reaquired Debt (189)		1,419,715	4,523,863	
66	Accumulated Deferred Income Taxes (190)	234	114,173,482	101,489,691	
67	Unrecovered Purchased Gas Costs (191)		0	0	
68	TOTAL Deferred Debits (Enter Total of lines 54 thru 67)		279,000,479	349,710,902	
69	TOTAL Assets and Other Debits (Enter Total of lines 10,11,12,22,52,68)		1,674,100,884	1,805,244,431	

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
1	PROPRIETARY CAPITAL				
2	Common Stock Issued (201)	250-251	95,587,848	95,587,848	
3	Preferred Stock Issued (204)	250-251	51,188,200	51,188,200	
4	Capital Stock Subscribed (202, 205)	252	0	0	
5	Stock Liability for Conversion (203, 206)	252	0	0	
6	Premium on Capital Stock (207)	252	243,987,141	365,711,872	
7	Other Paid-In Capital (208-211)	253	130,451	130,451	
8	Installments Received on Capital Stock (212)	252	0	0	
9	(Less) Discount on Capital Stock (213)	254	0	0	
10	(Less) Capital Stock Expense (214)	254	1,240,435	1,240,435	
11	Retained Earnings (215, 215.1, 216)	118-119	226,608,566	246,236,976	
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	2,682,457	4,186,685	
13	(Less) Required Capital Stock (217)	250-251	0	0	
14	TOTAL Proprietary Capital (Enter Total of lines 2 thru 13)		618,944,228	761,801,597	
15	LONG-TERM DEBT				
16	Bonds (221)	256-257	284,175,000	381,075,000	
17	(Less) Required Bonds (222)	256-257	0	0	
18	Advances from Associated Companies (223)	256-257	0	0	
19	Other Long-Term Debt (224)	256-257	119,100	95,880	
20	Unamortized Premium on Long-Term Debt (225)		0	0	
21	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		699,949	728,953	
22	TOTAL Long-Term Debt (Enter Total of lines 16 thru 21)		283,594,151	380,441,927	
23	OTHER NONCURRENT LIABILITIES				
24	Obligations Under Capital Leases - Noncurrent (227)		72,955,905	72,096,296	
25	Accumulated Provision for Property Insurance (228.1)		0	0	
26	Accumulated Provision for Injuries and Damages (228.2)		0	0	
27	Accumulated Provision for Pensions and Benefits (228.3)		0	0	
28	Accumulated Miscellaneous Operating Provisions (228.4)		3,045,189	2,499,240	
29	Accumulated Provision for Rate Refunds (229)		0	0	
30	TOTAL OTHER Noncurrent Liabilities (Enter Total of lines 24 thru 29)		76,001,094	74,595,536	
31	CURRENT AND ACCRUED LIABILITIES				
32	Notes Payable (231)		70,000,000	10,000,000	
33	Accounts Payable (232)		93,646,837	70,635,489	
34	Notes Payable to Associated Companies (233)		0	0	
35	Accounts Payable to Associated Companies (234)		70,558,314	1,350,291	
36	Customer Deposits (235)		241,582	269,657	
37	Taxes Accrued (236)	262-263	5,646,829	11,032,480	
38	Interest Accrued (237)		6,741,679	8,963,460	
39	Dividends Declared (238)		777,652	777,652	
40	Matured Long-Term Debt (239)		0	0	
41	Matured Interest (240)		0	0	
42	Tax Collections Payable (241)		2,106,918	907,147	
43	Miscellaneous Current and Accrued Liabilities (242)		13,756,100	14,531,144	
44	Obligations Under Capital Leases-Current (243)		629,541	859,431	
45	TOTAL Current & Accrued Liabilities (Enter Total of lines 32 thru 44)		264,105,452	119,326,751	

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002		Year of Report Dec. 31, 2001	
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)(Continued)							
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)			
46	DEFERRED CREDITS						
47	Customer Advances for Construction (252)		27,552,503	30,659,702			
48	Accumulated Deferred Investment Tax Credits (255)	266-267	21,945,891	19,596,752			
49	Deferred Gains from Disposition of Utility Plant (256)		0	0			
50	Other Deferred Credits (253)	269	115,458,723	129,426,651			
51	Other Regulatory Liabilities (254)	278	42,728,852	70,706,671			
52	Unamortized Gain on Reaquired Debt (257)		0	0			
53	Accumulated Deferred Income Taxes (281-283)	272-277	223,769,990	218,688,844			
54	TOTAL Deferred Credits (Enter Total of lines 47 thru 53)		431,455,959	469,078,620			
55			0	0			
56			0	0			
57			0	0			
58			0	0			
59			0	0			
60			0	0			
61			0	0			
62			0	0			
63			0	0			
64			0	0			
65			0	0			
66			0	0			
67			0	0			
68	TOTAL Liab and Other Credits (Enter Total of lines 14,22,30,45,54)		1,674,100,884	1,805,244,431			

FERC FORM NO. 1 (ED. 12-89)

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Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
STATEMENT OF INCOME FOR THE YEAR					
<p>1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another Utility column (i, k, m, o) in a similar manner to a utility department. Spread the amount(s) over Lines 02 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.</p> <p>2. Report amounts in account 414, Other Utility Operating income, in the same manner as accounts 412 and 413 above.</p> <p>3. Report data for lines 7,9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1 and 407.2.</p> <p>4. Use pages 122-123 for important notes regarding the statement of income or any account thereof.</p> <p>5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.</p> <p>6. Give concise explanations concerning significant amounts of any refunds made or received during the year</p>					
Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL		
			Current Year (c)	Previous Year (d)	
1	UTILITY OPERATING INCOME				
2	Operating Revenues (400)	300-301	932,344,181	840,469,695	
3	Operating Expenses				
4	Operation Expenses (401)	320-323	648,923,249	537,470,724	
5	Maintenance Expenses (402)	320-323	69,748,607	67,354,475	
6	Depreciation Expense (403)	336-337	72,581,166	85,288,127	
7	Amort. & Depl. of Utility Plant (404-405)	336-337	3,386,264	1,611,159	
8	Amort. of Utility Plant Acq. Adj. (406)	336-337	151,901	149,501	
9	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)		-14,187,390	-78,449	
10	Amort. of Conversion Expenses (407)				
11	Regulatory Debits (407.3)				
12	(Less) Regulatory Credits (407.4)				
13	Taxes Other Than Income Taxes (408.1)	262-263	31,447,135	28,083,520	
14	Income Taxes - Federal (409.1)	262-263	25,936,228	34,505,785	
15	- Other (409.1)	262-263	5,313,749	7,982,954	
16	Provision for Deferred Income Taxes (410.1)	234, 272-277	53,614,575	41,485,406	
17	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	48,158,259	43,769,872	
18	Investment Tax Credit Adj. - Net (411.4)	266	-1,543,989	-1,604,741	
19	(Less) Gains from Disp. of Utility Plant (411.6)		835,698		
20	Losses from Disp. of Utility Plant (411.7)				
21	(Less) Gains from Disposition of Allowances (411.8)		1,067,875	1,257,149	
22	Losses from Disposition of Allowances (411.9)				
23	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 22)		845,309,663	757,221,440	
24	Net Util Oper Inc (Enter Tot line 2 less 23) Carry fwd to P117,line 25		87,034,518	83,248,255	

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STATEMENT OF INCOME FOR THE YEAR (Continued)							
<p>resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.</p> <p>7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be included on pages 122-123.</p> <p>B. Enter on pages 122-123 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.</p> <p>9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.</p> <p>10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 2 to 23, and report the information in the blank space on pages 122-123 or in a footnote.</p>							
ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.	
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)		
						1	
610,769,929	575,950,979	321,574,252	264,518,716			2	
						3	
370,491,721	313,179,318	278,431,528	224,291,406			4	
65,124,978	64,107,306	4,623,629	3,247,169			5	
60,861,676	76,394,010	11,719,490	8,894,117			6	
2,881,365	1,460,821	504,899	150,338			7	
151,901	149,501					8	
-14,187,390	-78,449					9	
						10	
						11	
						12	
26,829,274	25,075,271	4,617,861	3,008,249			13	
24,259,001	29,824,649	1,677,227	4,681,136			14	
4,832,674	6,896,064	481,075	1,086,890			15	
42,956,695	33,332,013	10,657,880	8,153,393			16	
41,339,171	37,630,603	6,819,088	6,139,269			17	
-1,394,693	-1,473,923	-149,296	-130,818			18	
835,698						19	
						20	
1,067,875	1,257,149					21	
						22	
539,564,458	509,978,829	305,745,205	247,242,611			23	
71,205,471	65,972,150	15,829,047	17,276,105			24	

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002		Year of Report Dec. 31, 2001	
STATEMENT OF INCOME FOR THE YEAR (Continued)							
Line No.	OTHER UTILITY		OTHER UTILITY		OTHER UTILITY		
	Current Year (k)	Previous Year (l)	Current Year (m)	Previous Year (n)	Current Year (o)	Previous Year (p)	
1							
2							
3							
4							
5							
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Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
STATEMENT OF INCOME FOR THE YEAR (Continued)					
Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL		
			Current Year (c)	Previous Year (d)	
25	Net Utility Operating Income (Carried forward from page 114)		87,034,518	83,248,255	
26	Other Income and Deductions				
27	Other Income				
28	Nonutility Operating Income				
29	Revenues From Merchandising, Jobbing and Contract Work (415)				
30	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)				
31	Revenues From Nonutility Operations (417)		566,154	3,572,039	
32	(Less) Expenses of Nonutility Operations (417.1)		574,375	3,563,152	
33	Nonoperating Rental Income (418)		90,051	94,835	
34	Equity in Earnings of Subsidiary Companies (418.1)	119	7,987,165	444,419	
35	Interest and Dividend Income (419)		10,020,927	11,843,735	
36	Allowance for Other Funds Used During Construction (419.1)		1,898,207	1,711,861	
37	Miscellaneous Nonoperating Income (421)		1,772,622	1,159,092	
38	Gain on Disposition of Property (421.1)		16,100,490	3,876,259	
39	TOTAL Other Income (Enter Total of lines 29 thru 38)		37,861,241	19,139,088	
40	Other Income Deductions				
41	Loss on Disposition of Property (421.2)		14,012	-2,674	
42	Miscellaneous Amortization (425)	340	676,160		
43	Miscellaneous Income Deductions (426.1-426.5)	340	1,605,083	-424,909	
44	TOTAL Other Income Deductions (Total of lines 41 thru 43)		2,295,255	-427,583	
45	Taxes Applicable to Other Income and Deductions				
46	Taxes Other Than Income Taxes (408.2)	262-263	27,433	-10,038	
47	Income Taxes-Federal (409.2)	262-263	7,417,651	1,477,505	
48	Income Taxes-Other (409.2)	262-263	2,104,255	564,691	
49	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	491,411	354,300	
50	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	1,265,550	875,029	
51	Investment Tax Credit Adj.-Net (411.5)				
52	(Less) Investment Tax Credits (420)				
53	TOTAL Taxes on Other Income and Deduct. (Total of 46 thru 52)		8,775,200	1,511,429	
54	Net Other Income and Deductions (Enter Total lines 39, 44, 53)		26,790,786	18,055,242	
55	Interest Charges				
56	Interest on Long-Term Debt (427)		22,133,731	20,399,144	
57	Amort. of Debt Disc. and Expense (428)		305,532	249,594	
58	Amortization of Loss on Reacquired Debt (428.1)		564,372	101,712	
59	(Less) Amort. of Premium on Debt-Credit (429)				
60	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)				
61	Interest on Debt to Assoc. Companies (430)	340			
62	Other Interest Expense (431)	340	9,245,639	9,824,679	
63	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		2,104,805	2,751,844	
64	Net Interest Charges (Enter Total of lines 56 thru 63)		30,144,469	27,823,285	
65	Income Before Extraordinary Items (Total of lines 25, 54 and 64)		83,680,835	73,480,212	
66	Extraordinary Items				
67	Extraordinary Income (434)				
68	(Less) Extraordinary Deductions (435)				
69	Net Extraordinary Items (Enter Total of line 67 less line 68)				
70	Income Taxes-Federal and Other (409.3)	262-263			
71	Extraordinary Items After Taxes (Enter Total of line 69 less line 70)				
72	Net Income (Enter Total of lines 65 and 71)		83,680,835	73,480,212	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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STATEMENT OF RETAINED EARNINGS FOR THE YEAR

- Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
- Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
- State the purpose and amount of each reservation or appropriation of retained earnings.
- List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
- Show dividends for each class and series of capital stock.
- Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
- Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
- If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)		
1	Balance-Beginning of Year		225,586,174
2	Changes		
3	Adjustments to Retained Earnings (Account 439)		
4			
5			
6			
7			
8			
9	TOTAL Credits to Retained Earnings (Acct. 439)		
10			
11			
12			
13			
14			
15	TOTAL Debits to Retained Earnings (Acct. 439)		
16	Balance Transferred from Income (Account 433 less Account 418.1)		83,680,835
17	Appropriations of Retained Earnings (Acct. 436)		
18	Reduction to amortization reserve - Federal in accordance with FERC	215.1	12,591
19	Order No. 387		
20			
21			
22	TOTAL Appropriations of Retained Earnings (Acct. 436)		12,591
23	Dividends Declared-Preferred Stock (Account 437)		
24	5.00% Series - \$5.00 per share	238	-659,580
25	5.04% Series - \$5.04 per share	238	-151,114
26	5.08% Series - \$5.08 per share	238	-253,914
27	6.76% Series - \$6.76 per share	238	-1,014,000
28	6.88% Series - \$6.88 per share	238	-1,032,000
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)		-3,110,608
30	Dividends Declared-Common Stock (Account 438)		
31		238	-59,437,589
32			
33			
34			
35			
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-59,437,589
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings		-1,504,228
38	Balance - End of Year (Total 1,9,15,16,22,29,36,37)		245,227,175
	APPROPRIATED RETAINED EARNINGS (Account 215)		

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FOOTNOTE DATA			

Schedule Page: 118 Line No.: 46 Column: c

Contra primary account affected is 436.

Schedule Page: 118 Line No.: 50 Column: c

Contra primary account affected is 216.

Schedule Page: 118 Line No.: 51 Column: c

Contra primary account affected is 216.

Schedule Page: 118 Line No.: 52 Column: c

Contra primary account affected is 216.

Other changes are as follows:

Wisconsin Power and Light Company purchased an additional 16.88% interest in Wisconsin River Power from Wisconsin Public Service Company.	\$(736,359)
Difference in actual subsidiary earnings in Account 418.1 and amount reported here.	(121,960)

Total	<u>\$(858,319)</u>
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Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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STATEMENT OF RETAINED EARNINGS FOR THE YEAR 2000

1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
3. State the purpose and amount of each reservation or appropriation of retained earnings.
4. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
5. Show dividends for each class and series of capital stock.
6. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
8. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)		
1	Balance-Beginning of Year		261,790,831
2	Changes		
3	Adjustments to Retained Earnings (Account 439)		
4			
5			
6			
7			
8			
9	TOTAL Credits to Retained Earnings (Acct. 439)		
10			
11			
12			
13			
14			
15	TOTAL Debits to Retained Earnings (Acct. 439)		
16	Balance Transferred from Income (Account 433 less Account 418.1)		73,480,212
17	Appropriations of Retained Earnings (Acct. 436)		
18	Reduction to amortization reserve - Federal in accordance with FERC	215.1	80
19	Order No. 387		
20			
21			
22	TOTAL Appropriations of Retained Earnings (Acct. 436)		80
23	Dividends Declared-Preferred Stock (Account 437)		
24	5.00% Series - \$5.00 per share	238	-659,592
25	5.04% Series - \$5.04 per share	238	-151,114
26	5.08% Series - \$5.08 per share	238	-253,923
27	6.76% Series - \$6.76 per share	238	-1,014,000
28	6.88% Series - \$6.88 per share	238	-1,032,000
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)		-3,110,629
30	Dividends Declared-Common Stock (Account 438)		
31		238	-105,000,000
32			
33			
34			
35			
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-105,000,000
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings	216.1	-1,574,320
38	Balance - End of Year (Total 1,9,15,16,22,29,36,37)		225,586,174
	APPROPRIATED RETAINED EARNINGS (Account 215)		

Name of Respondent	This Report is:	Date of Report	Year of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2002	Dec 31, 2001
FOOTNOTE DATA 2000			

Schedule Page: 118 Line No.: 46 Column: c

Contra primary account affected is 436.

Schedule Page: 118 Line No.: 50 Column: c

Contra primary account affected is 216.

Schedule Page: 118 Line No.: 51 Column: c

Contra primary account affected is 216.

Schedule Page: 118 Line No.: 52 Column: c

Contra primary account affected is 216.

Other changes are as follows:

WPSC purchase of additional 33.76% interest in Wisconsin River Power Company	\$1,688,724
Correction for prior year understatement	454,064
Rounding	-5

\$2,142,783

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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STATEMENT OF CASH FLOWS

1. If the notes to the cash flow statement in the respondents annual stockholders report are applicable to this statement, such notes should be included in page 122-123. Information about non-cash investing and financing activities should be provided on Page 122-123. Provide also on pages 122-123 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.
2. Under "Other" specify significant amounts and group others.
3. Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on Page 122-123 the amount of interest paid (net of amounts capitalized) and income taxes paid.

Line No.	Description (See Instruction No. 5 for Explanation of Codes) (a)	Amounts (b)
1	Net Cash Flow from Operating Activities:	
2	Net Income	83,680,835
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	72,581,166
5	Amortization of	
6	Nuclear Fuel	4,722,089
7	Other	-3,067,120
8	Deferred Income Taxes (Net)	3,696,236
9	Investment Tax Credit Adjustment (Net)	-1,543,989
10	Net (Increase) Decrease in Receivables	16,394,264
11	Net (Increase) Decrease in Inventory	-14,883,636
12	Net (Increase) Decrease in Allowances Inventory	
13	Net Increase (Decrease) in Payables and Accrued Expenses	-27,197,935
14	Net (Increase) Decrease in Other Regulatory Assets	-3,912,122
15	Net Increase (Decrease) in Other Regulatory Liabilities	27,977,819
16	(Less) Allowance for Other Funds Used During Construction	-1,898,207
17	(Less) Undistributed Earnings from Subsidiary Companies	4,186,685
18	Other: Pension Expense and Post Retirement Liability	-15,017,059
19	Depreciation charged to accounts other than 403	-830,469
20	Other items not affecting cash flow	-27,277,045
21	Other changes in working capital besides cash	18,861,755
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	131,896,311
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	-126,531,053
27	Gross Additions to Nuclear Fuel	-5,887,620
28	Gross Additions to Common Utility Plant	-38,677,216
29	Gross Additions to Nonutility Plant	
30	(Less) Allowance for Other Funds Used During Construction	1,898,207
31	Other: Acquisition of additional shares of Kewaunee plant operations	-17,487,325
32		
33		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-190,481,421
35		
36	Acquisition of Other Noncurrent Assets (d)	
37	Proceeds from Disposal of Noncurrent Assets (d)	16,216,858
38		
39	Investments in and Advances to Assoc. and Subsidiary Companies	
40	Contributions and Advances from Assoc. and Subsidiary Companies	
41	Disposition of Investments in (and Advances to)	
42	Associated and Subsidiary Companies	2,854,681
43		
44	Purchase of Investment Securities (a)	
45	Proceeds from Sales of Investment Securities (a)	

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STATEMENT OF CASH FLOWS

4. Investing Activities include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on pages 122-123. Do not include on this statement the dollar amount of Leases capitalized per US of A General Instruction 20; instead provide a reconciliation of the dollar amount of Leases capitalized with the plant cost on pages 122-123.

5. Codes used:

(a) Net proceeds or payments.

(c) Include commercial paper.

(b) Bonds, debentures and other long-term debt.

(d) Identify separately such items as investments, fixed assets, intangibles, etc.

6. Enter on pages 122-123 clarifications and explanations.

Line No.	Description (See Instruction No. 5 for Explanation of Codes) (a)	Amounts (b)
46	Loans Made or Purchased	
47	Collections on Loans	
48		
49	Net (Increase) Decrease in Receivables	534,530
50	Net (Increase) Decrease in Inventory	
51	Net (Increase) Decrease in Allowances Held for Speculation	
52	Net Increase (Decrease) in Payables and Accrued Expenses	
53	Other: Decommissioning funding net	-2,612,808
54	Other: Return of capital from equity method investment	32,224,798
55		
56	Net Cash Provided by (Used in) Investing Activities	
57	Total of lines 34 thru 55)	-141,263,362
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of:	
61	Long-Term Debt (b)	149,211,438
62	Preferred Stock	
63	Common Stock	
64	Other: Equity infusion from parent	95,000,000
65		
66	Net Increase in Short-Term Debt (c)	-60,000,000
67	Other:	
68		
69		
70	Cash Provided by Outside Sources (Total 61 thru 69)	184,211,438
71		
72	Payments for Retirement of:	
73	Long-term Debt (b)	-53,769,220
74	Preferred Stock	
75	Common Stock	
76	Other: Retirement of obligations assumed in purchase bus. combination	-17,888,925
77	Other: Net equity adjustment to parent	-35,000,000
78	Net Decrease in Short-Term Debt (c)	
79		
80	Dividends on Preferred Stock	-3,110,608
81	Dividends on Common Stock	-59,437,589
82	Net Cash Provided by (Used in) Financing Activities	
83	(Total of lines 70 thru 81)	15,005,096
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22,57 and 83)	5,638,045
87		
88	Cash and Cash Equivalents at Beginning of Year	4,207,710
89		
90	Cash and Cash Equivalents at End of Year	9,845,755

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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STATEMENT OF CASH FLOWS 2000

1. If the notes to the cash flow statement in the respondents annual stockholders report are applicable to this statement, such notes should be included in page 122-123. Information about non-cash investing and financing activities should be provided on Page 122-123. Provide also on pages 122-123 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.
2. Under "Other" specify significant amounts and group others.
3. Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on Page 122-123 the amount of interest paid (net of amounts capitalized) and income taxes paid.

Line No.	Description (See Instruction No. 5 for Explanation of Codes) (a)	Amounts (b)
1	Net Cash Flow from Operating Activities:	
2	Net Income	73,480,212
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	85,288,127
5	Amortization of	
6	Nuclear Fuel	5,059,880
7	Other	195,802
8	Deferred Income Taxes (Net)	-2,805,195
9	Investment Tax Credit Adjustment (Net)	-1,604,741
10	Net (Increase) Decrease in Receivables	-21,118,586
11	Net (Increase) Decrease in Inventory	1,004,404
12	Net (Increase) Decrease in Allowances Inventory	
13	Net Increase (Decrease) in Payables and Accrued Expenses	113,107,232
14	Net (Increase) Decrease in Other Regulatory Assets	-4,299,797
15	Net Increase (Decrease) in Other Regulatory Liabilities	-13,998,858
16	(Less) Allowance for Other Funds Used During Construction	-1,711,861
17	(Less) Undistributed Earnings from Subsidiary Companies	1,574,320
18	Other: Pension Expense and Post Retirement Liability	5,232,005
19	Depreciation charged to accounts other than 403	33,135,738
20	Other items not affecting cash flow	-5,248,085
21	Other changes in working capital besides cash	-20,692,793
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	246,872,886
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	-127,013,843
27	Gross Additions to Nuclear Fuel	-6,092,978
28	Gross Additions to Common Utility Plant	-15,535,595
29	Gross Additions to Nonutility Plant	-50,241
30	(Less) Allowance for Other Funds Used During Construction	1,711,861
31	Other:	
32		
33		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-150,404,518
35		
36	Acquisition of Other Noncurrent Assets (d)	191,106
37	Proceeds from Disposal of Noncurrent Assets (d)	
38		
39	Investments in and Advances to Assoc. and Subsidiary Companies	-73,858,222
40	Contributions and Advances from Assoc. and Subsidiary Companies	
41	Disposition of Investments in (and Advances to)	
42	Associated and Subsidiary Companies	
43		
44	Purchase of Investment Securities (a)	
45	Proceeds from Sales of Investment Securities (a)	

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STATEMENT OF CASH FLOWS 2000

4. Investing Activities include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on pages 122-123. Do not include on this statement the dollar amount of Leases capitalized per US of A General Instruction 20; instead provide a reconciliation of the dollar amount of Leases capitalized with the plant cost on pages 122-123.

5. Codes used:

(a) Net proceeds or payments.

(c) Include commercial paper.

(b) Bonds, debentures and other long-term debt.

(d) Identify separately such items as investments, fixed assets, intangibles, etc.

6. Enter on pages 122-123 clarifications and explanations.

Line No.	Description (See Instruction No. 5 for Explanation of Codes) (a)	Amounts (b)
46	Loans Made or Purchased	
47	Collections on Loans	
48		
49	Net (Increase) Decrease in Receivables	1,542,732
50	Net (Increase) Decrease in Inventory	
51	Net (Increase) Decrease in Allowances Held for Speculation	
52	Net Increase (Decrease) in Payables and Accrued Expenses	1,774,173
53	Other: Decommissioning funding - net	-8,831,645
54	Other	-13,715
55		
56	Net Cash Provided by (Used in) Investing Activities	
57	Total of lines 34 thru 55)	-229,600,089
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of:	
61	Long-Term Debt (b)	
62	Preferred Stock	
63	Common Stock	
64	Other: Dividends from parent	75,000,000
65		
66	Net Increase in Short-Term Debt (c)	20,000,000
67	Other:	
68		
69		
70	Cash Provided by Outside Sources (Total 61 thru 69)	95,000,000
71		
72	Payments for Retirement of:	
73	Long-term Debt (b)	-3,364,518
74	Preferred Stock	-4,700
75	Common Stock	
76	Other:	
77		
78	Net Decrease in Short-Term Debt (c)	
79		
80	Dividends on Preferred Stock	-3,110,629
81	Dividends on Common Stock	-105,000,000
82	Net Cash Provided by (Used in) Financing Activities	
83	(Total of lines 70 thru 81)	-16,479,847
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22,57 and 83)	792,950
87		
88	Cash and Cash Equivalents at Beginning of Year	3,414,760
89		
90	Cash and Cash Equivalents at End of Year	4,207,710

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NOTES TO FINANCIAL STATEMENTS			
<p>1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.</p> <p>2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.</p> <p>3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.</p> <p>4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.</p> <p>5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.</p> <p>6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.</p>			
<p>PAGE 122 INTENTIONALLY LEFT BLANK SEE PAGE 123 FOR REQUIRED INFORMATION.</p>			

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NOTES TO FINANCIAL STATEMENTS (Continued)			

**WPS RESOURCES CORPORATION AND
WISCONSIN PUBLIC SERVICE CORPORATION**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) **Nature of Operations**--WPS Resources Corporation is a holding company. Our wholly-owned subsidiary, Wisconsin Public Service Corporation, is an electric and gas utility. Wisconsin Public Service supplies and distributes electric power and natural gas in its franchised service territory in northeastern Wisconsin and an adjacent portion of the Upper Peninsula of Michigan. Our other wholly-owned utility subsidiary, Upper Peninsula Power Company, is an electric utility. Upper Peninsula Power supplies and distributes electric energy in the Upper Peninsula of Michigan. Another wholly-owned subsidiary, WPS Resources Capital Corporation, is a holding company for our nonregulated businesses, WPS Energy Services, Inc. and WPS Power Development, Inc. WPS Energy Services is a diversified energy supply and services company. WPS Power Development develops, owns and operates, through its own subsidiaries, electric generation projects.

The term "utility" refers to the regulated activities of Wisconsin Public Service and Upper Peninsula Power, while the term "nonutility" refers to the activities of Wisconsin Public Service and Upper Peninsula Power, which are not regulated. The term "nonregulated" refers to activities other than those of Wisconsin Public Service and Upper Peninsula Power.

(b) **Use of Estimates**--We prepare our financial statements in conformity with accounting principles generally accepted in the United States. We make estimates and assumptions that affect reported amounts. These estimates and assumptions include assets, liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates.

(c) **Income Taxes**--We account for income taxes using the liability method as prescribed by Statement of Financial Accounting Standards No. 109, "Accounting for Income Taxes." Under the liability method, deferred income tax liabilities are established for all temporary differences in the book and tax basis of assets and liabilities based upon enacted tax laws and rates applicable to the periods in which the taxes become payable.

(d) **Capitalized Interest and Allowance for Funds Used During Construction**--WPS Resources' nonregulated subsidiaries capitalize interest for construction projects, while our utilities are required to use an allowance for funds used during construction calculation, which includes both an interest and an equity component.

Approximately 50% of Wisconsin Public Service's retail jurisdictional construction work-in-progress expenditures are subject to allowance for funds used during construction. The Public Service Commission of Wisconsin allowed accrual of allowance for funds used during construction on 100% of the Kewaunee plant's steam generator replacement project. For 2001, Wisconsin Public Service's retail rate allowance for funds used during construction was 10.1%.

Wisconsin Public Service's construction work-in-progress debt and equity percentages for wholesale jurisdictional electric allowance for funds used during construction are specified in the Federal Energy Regulatory Commission's Uniform System of Accounts. For 2001, the allowance for funds used during construction wholesale rate was 6.3%.

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NOTES TO FINANCIAL STATEMENTS (Continued)			

Upper Peninsula Power is subject to one allowance for funds used during construction rate. That rate is the Michigan Public Service Commission's allowed rate of return. For 2001, the allowance for funds used during construction rate was 5.7%. Historically, there have been few calculations of allowance for funds used during construction due to the small dollar amounts or short construction periods of Upper Peninsula Power's construction projects. We expect larger projects to occur in the future that will be subject to the application of the allowance for funds used during construction calculation.

Both WPS Energy Services and WPS Power Development calculate capitalized interest on long-term construction projects for periods where financing is provided by WPS Resources by interim debt. The interest rate capitalized is based upon the monthly short-term borrowing rate WPS Resources incurs for such funds.

(e) **Leases**--Wisconsin Public Service accounts for the agreement to purchase power from De Pere Energy Center, LLC as a capital lease. On June 14, 1999, Wisconsin Public Service recorded a leased asset and a lease obligation equal to the present value of the minimum lease payments. The leased asset is depreciated over 25 years, the life of the contract.

(f) **Revenue and Customer Receivables**--We accrue estimated amounts for electric and natural gas service rendered but not billed. Approximately 9% of WPS Resources' total revenue is from companies in the paper products industry.

Wisconsin Public Service and Upper Peninsula Power use automatic fuel adjustment clauses for the Federal Energy Regulatory Commission wholesale-electric and the Michigan Public Service Commission retail-electric portions of the business. The Wisconsin retail-electric portion of Wisconsin Public Service's business uses a "cost variance range" approach, based on a specific estimated fuel cost for the forecast year. If Wisconsin Public Service's actual fuel costs fall outside this range, a hearing can be held resulting in an adjustment to future rates.

The Public Service Commission of Wisconsin has approved a modified one-for-one gas cost recovery plan for Wisconsin Public Service. Implementation of the modified one-for-one gas cost recovery plan began in January 1999. This plan allows Wisconsin Public Service to pass changes in the cost of natural gas purchased from its suppliers on to system natural gas customers, subject to regulatory review.

Billings to Upper Peninsula Power's customers under the Michigan Public Service Commission's jurisdiction include base rate charges and a power supply cost recovery factor. Upper Peninsula Power receives Michigan Public Service Commission approval each year to recover projected power supply costs by establishment of power supply cost recovery factors. Annually, the Michigan Public Service Commission reconciles these factors to actual costs and permits 100% recovery of allowed power supply costs. Upper Peninsula Power defers any over or under recovery on the balance sheet. The deferrals are relieved with additional billings or refunds.

Wisconsin Public Service and Upper Peninsula Power are required to provide service and grant credit to customers within their service territories. The two companies continually review their customers' credit-worthiness and obtain deposits or refund deposits accordingly. Both utilities are precluded from discontinuing service to residential customers during winter moratorium months.

At WPS Power Development, electric power revenues related to fixed-price contracts are recognized at the lower of amounts billable under the contract or an amount equal to the volume of the capacity made available or the energy delivered during the period multiplied by the estimated average revenue per kilowatt-hour per the terms of the contract. Under floating-price contracts, electric power revenues are recognized when

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NOTES TO FINANCIAL STATEMENTS (Continued)			

capacity is provided or energy is delivered.

WPS Energy Services accrues revenues in the month that energy is delivered and/or services are rendered. WPS Energy Services calculates the reserve for potential uncollectible customer receivable balances by applying an estimated bad debt experience rate to each past due aging category and reserving for 100% of specific customer receivable balances deemed to be uncollectible.

(g) **Natural Gas in Storage**--Average cost is used to value natural gas in storage used for nontrading activities. Natural gas in storage used for trading activities is recorded at fair market value. Approximately 56% and 67% of the total natural gas in storage at December 31, 2001 and 2000, respectfully, was recorded at fair market value.

(h) **Regulatory Assets and Liabilities**--Wisconsin Public Service and Upper Peninsula Power are subject to the provisions of Financial Accounting Standards Statement No. 71, "Accounting for the Effects of Certain Types of Regulation." Regulatory assets represent probable future revenue associated with certain incurred costs. Revenue will be recovered from customers through the ratemaking process. Regulatory liabilities represent amounts that are refundable in future customer rates. Based on a current evaluation of the various factors and conditions that are expected to impact future cost recovery, we believe that future recovery of our regulatory assets is probable.

(i) **Retirement of Debt**--Amortization of gains or losses resulting from the settlement of long-term utility debt obligations occurred concurrently with rate recovery as required by regulators.

(j) **Stock Options**--We issue stock options under our stock option plans and account for them using the intrinsic value-based method described in Accounting Principles Board Opinion No. 25, "Accounting for Stock Issued to Employees" (Opinion 25). The intrinsic value-based method only records compensation expense for the excess of the quoted market price of the stock at the issue date over the option exercise price. The exercise price is the amount an employee must pay to acquire the stock.

(k) **Consolidation Basis of Presentation**--All significant intercompany transactions and accounts are eliminated. If a minority owner's equity is reduced to zero, it is our policy to record 100% of the subsidiary's losses until the minority owner makes capital contributions or commitments to fund its share of the operating costs.

(l) **Reclassifications**--We reclassified certain prior year financial statement amounts to conform to current year presentation.

NOTE 2--CASH AND EQUIVALENTS

We consider short-term investments with an original maturity of three months or less to be cash equivalents.

Cash paid for taxes during 2001, 2000, and 1999 was \$34.0 million, \$25.5 million, and \$35.3 million, respectively. During 2001, cash paid for interest totaled \$52.6 million. For 2000 and 1999, \$49.5 million and \$34.1 million were paid for interest, respectively.

The following noncash investing and financing activities occurred in 2001:

1. An investment in American Transmission Company, LLC was made with the exchange of \$93.1 million of transmission assets net of accumulated depreciation for an approximate 15% equity interest in American Transmission Company and a \$42.4

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million return of capital as shown on the Consolidated Statements of Cash Flows.

2. As a result of the merger of Wisconsin Fuel and Light into Wisconsin Public Service, Wisconsin Public Service acquired the assets and assumed certain liabilities of Wisconsin Fuel and Light Company in exchange for 1.8 million shares of WPS Resources' common stock.

There were no noncash investing and financing activities during 2000.

The following noncash investing and financing activities occurred in 1999:

1. A capital lease obligation of \$74.1 million was incurred when Wisconsin Public Service entered into a long-term lease agreement for utility plant assets.
2. Net cash surrender value of a key executive life insurance policy of \$11.8 million was transferred from Wisconsin Public Service to WPS Resources.
3. Nonutility assets of \$0.1 million were transferred from Wisconsin Public Service to WPS Resources.

NOTE 3--FAIR VALUE OF FINANCIAL INSTRUMENTS

The following methods and assumptions were used to estimate the fair value of each class of financial instruments for which it is practicable to estimate such value:

Cash, Short-Term Investments, Energy Conservation Loans, Notes Payable, and Outstanding Commercial Paper: The carrying amount approximates fair value due to the short maturity of those investments and obligations.

Nuclear Decommissioning Trusts: The value of nuclear decommissioning trust investments included in utility plant is recorded at market value, net of taxes payable on unrealized gains and losses. The amount recorded in nuclear decommissioning trusts - other assets represents income taxes payable on unrealized gains and losses.

Long-Term Debt and Preferred Stock: The fair value of long-term debt, and preferred stock are estimated based on the quoted market price for the same or similar issues or on the current rates offered to WPS Resources for debt of the same remaining maturity.

Risk Management Activities: Most of the fair value of risk management activities is due to WPS Energy Services' mark-to-market activities under Emerging Issues Task Force Issue 98-10, "Accounting for Contracts Involved in Energy Trading and Risk Management Activities." See Note 4 for additional information.

The estimated fair values of our financial instruments as of December 31 were:

(Millions)	2001		2000	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value
Cash and cash equivalents	\$ 43.9	\$ 43.9	\$12.8	\$12.8
Restricted cash	21.3	21.3	-	-
Energy conservation loans	2.6	2.6	3.5	3.5
Nuclear decommissioning trusts - utility plant	311.3	311.3	207.2	207.2
Nuclear decommissioning trusts - other assets	22.4	22.4	18.3	18.3
Notes payable	31.3	31.3	10.0	10.0
Commercial paper	15.0	15.0	119.6	119.6
Trust preferred securities	50.0	49.9	50.0	49.0

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Long-term debt (excluding capital lease obligation)	712.6	744.2	595.9	601.9
Preferred stock	51.1	43.9	51.1	41.9
Risk management activities	47.5	47.5	(17.0)	(17.0)

NOTE 4--RISK MANAGEMENT ACTIVITIES

On January 1, 2001, WPS Resources adopted Statement of Financial Accounting Standards No. 133, "Accounting for Derivative Instruments and Hedging Activities," as amended. Statement No. 133 establishes accounting and financial reporting standards for derivative instruments, such as forward contracts, futures, and options, and related hedging activities. Statement No. 133 requires, in part, that we recognize all derivative instruments on the balance sheet as assets or liabilities at their fair value. The treatment of subsequent changes in fair value of the derivatives are recorded currently in earnings unless certain hedge accounting criteria are met or if the derivatives are subject to the provisions of Statement No. 71.

WPS Resources has concluded that the majority of its contracts do not meet the definition of a derivative as defined by Statement No. 133. Therefore, at December 31, 2001, such contracts are not subject to the accounting requirements of this statement, as amended.

Wisconsin Public Service has entered into a limited number of commodity contracts to service its customers that meet the definition of a derivative under Statement No. 133. A majority of these contracts are natural gas purchase agreements. Management believes any gains or losses resulting from the eventual settlement of these gas purchase agreements will be collected from or refunded to customers. Therefore, the derivative amounts to be recorded as a result of these natural gas contracts will be offset with a corresponding regulatory asset or liability pursuant to Statement No. 71. As of December 31, 2001, we have recorded an asset from risk management activities and a regulatory liability of \$5.0 million related to these Wisconsin Public Service contracts.

WPS Resources' nonregulated segments have also entered into a limited number of contracts that meet the definition of a derivative under Statement No. 133. One of these contracts was an electric energy contract that was used to protect WPS Resources against potential summer energy price spikes. This contract expired during the third quarter. The total pre-tax loss of \$3.5 million for this contract is included in other income in the Consolidated Statements of Income. A similar contract was held in 2000 that resulted in a \$3.8 million pre-tax loss.

We have also classified as a derivative an interest rate swap that is used to fix the entire interest rate for the full term of an 18-year variable rate loan. In accordance with Statement No. 133, management has designated this contract as a cash flow hedge. Because the swap was calculated to be 100% effective, we have recorded the \$2.7 million mark-to-market loss, net of deferred taxes, for 2001 directly to other comprehensive income. WPS Resources did not exclude any components of the derivative instrument's loss from the assessment of hedge effectiveness.

Both Wisconsin Public Service and WPS Resources' nonregulated segments hold a limited number of other derivative instruments. The cumulative effect on the balance sheet and income statement for these contracts at December 31, 2001 was not significant.

WPS Energy Services uses derivative financial and commodity instruments to reduce market risk associated with changing prices of natural gas and electricity sold at firm prices to its customers. WPS Energy Services also utilizes these instruments to manage market risk associated with trading activities. WPS Energy Services marks its energy contracts and related financial instruments, including intercompany contracts, to fair

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value in accordance with Emerging Issues Task Force Issue 98-10, "Accounting for Contracts Involved in Energy Trading and Risk Management Activities." As such, the impact of Statement No. 133 on WPS Energy Services at December 31, 2001 was not significant. The majority of WPS Resources' assets and liabilities from risk management activities are the result of WPS Energy Services' mark-to-market activities under EITF Issue 98-10.

WPS Energy Services measures the fair value of contracts, including NYMEX exchange and over-the-counter contracts, natural gas options, natural gas and electric power physical fixed price contracts, basis contracts, and related financial instruments on a mark-to-market basis using risk management systems. The primary input for natural gas pricing is the forward price curve of the NYMEX exchange settled spreads, contracts, and options. Basis pricing is derived from published indices and documented broker quotes. WPS Energy Services bases electric prices on NYMEX exchange settlement prices and documented broker quotes. Because the majority of the contracts have a term of less than 36 months, the forward curves have a reasonable degree of liquidity and WPS Energy Services does not determine any forward price curves internally. Low tolerance for price risk causes WPS Energy Services to use financial instruments to hedge substantially all of its positions and, therefore, changes in the primary variable, which is the forward price curves, have little impact on the net fair value of the contracts as marked-to-market.

NOTE 5--PROPERTY, PLANT, AND EQUIPMENT

Property, plant, and equipment consists of the following utility, nonutility, and nonregulated assets.

(Millions)	2001	2000
Electric utility	\$1,906.3	\$1,893.4
Gas utility	392.6	302.9
Property under capital lease	74.1	74.1
Total utility plant	2,373.0	2,270.4
Less: Accumulated depreciation and decommissioning	1,496.6	1,365.3
Net	876.4	905.1
Nuclear decommissioning trusts	311.3	207.2
Construction in progress	60.3	70.0
Nuclear fuel, less accumulated amortization	24.9	16.0
Net utility plant	1,272.9	1,198.3
Nonutility plant	4.7	4.7
Less: Accumulated depreciation	0.5	0.4
Net nonutility plant	4.2	4.3
Electric nonregulated	167.4	134.7
Gas nonregulated	12.3	1.1
Other nonregulated	25.0	25.3
Total nonregulated property, plant, and equipment	204.7	161.1
Less: Accumulated depreciation	18.2	12.9
Net nonregulated property, plant, and equipment	186.5	148.2
Total property, plant, and equipment	\$1,463.6	\$1,350.8

Utility plant is stated at the original cost of construction including an allowance for funds used during construction. The cost of renewals and betterments of units of property (as distinguished from minor items of property) is capitalized as an addition to the utility plant accounts. Except for land, no gain or loss is recognized in connection

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with ordinary retirements of utility property units. The utility charges the cost of units of property retired, sold, or otherwise disposed of, plus removal, less salvage, to the accumulated provision for depreciation. Maintenance, repair, replacement, and renewal costs associated with items not qualifying as units of property are considered operating expenses.

We record straight-line depreciation expense over the estimated useful life of utility property and include amounts for estimated removal and salvage. The Public Service Commission of Wisconsin approved depreciation rates for Wisconsin Public Service effective January 1, 1999.

Depreciation for the Kewaunee plant is being accrued based on a Public Service Commission of Wisconsin order that became effective on January 1, 2001. The order included a change in the methodology for the Kewaunee plant after the steam generators were replaced. The cost of the new steam generators that went into service in December 2001 will be recovered over an 8-1/2 year period using the sum-of-years-digits method of depreciation. Also under this order, the unrecovered plant investment at January 1, 2001, and future additions will be recovered over a period ending 8-1/2 years after the installation of the steam generators using a straight-line remaining life depreciation methodology.

Depreciation rates for Upper Peninsula Power were approved by the Michigan Public Service Commission on January 1, 1994 and were in effect through 2001. A new depreciation study was filed with the Michigan Public Service Commission in 2001, and new approved rates are effective January 1, 2002 through December 31, 2006.

Depreciation expense also includes accruals for nuclear decommissioning. These accruals are not included in the annual composite rates shown below. An explanation of this item is included in Note 8.

Annual Utility Composite Depreciation Rates	2001	2000	1999
Electric	3.23%	3.52%	3.46%
Gas	3.37%	3.26%	3.23%

Nonutility property interest capitalization takes place during construction, and gain and loss recognition occurs in connection with retirements. Nonregulated property, plant, and equipment are capitalized at original cost. Significant additions or improvements that extend asset lives are capitalized, while repairs and maintenance are charged to expense as incurred.

Nonutility property is depreciated using straight-line depreciation. Asset lives range from 3 to 20 years.

Nonregulated plant is stated at the original construction cost, which includes capitalized interest for those assets, or estimated fair value at the time of acquisition, based upon Accounting Principles Bulletin No. 16, "Accounting for Business Combinations." The costs of renewals, betterments, and major overhauls are capitalized as an addition to plant accounts. The gains or losses associated with ordinary retirements are recorded in the period of retirement. Maintenance, repairs, and minor replacements are expensed as incurred.

Most of the nonregulated subsidiaries compute depreciation using the straight-line method over the following estimated useful lives:

Structures and improvements	15 to 40 years
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Office and plant equipment	5 to 35 years
Office furniture and fixtures	5 to 10 years
Vehicles	5 years
Leasehold improvements	Shorter of: life of the lease or life of the asset

The Combined Locks Energy Center, however, is using the units of production depreciation method for selected pieces of equipment having defined lives stated in terms of hours of production.

WPS Resources capitalizes certain costs related to software developed or obtained for internal use and amortizes those costs to operating expense over the estimated useful life of the related software, which is usually three to seven years.

NOTE 6--ACQUISITIONS AND SALES OF ASSETS

On April 1, 2001, Wisconsin Public Service completed its merger with Wisconsin Fuel and Light Company. Wisconsin Fuel and Light served residential, commercial, and industrial customers in Manitowoc and Wausau, Wisconsin with natural gas. Wisconsin Fuel and Light's shareholders received 1.73 shares of WPS Resources' common stock for each share of Wisconsin Fuel and Light common stock. A total of 1,763,943 shares were issued resulting in a purchase price of \$54.8 million based on an average price of \$31.0625, the prevailing price at the time of the merger announcement.

Wisconsin Public Service used the purchase method of accounting and recorded \$41.9 million of total premium associated with the purchase. Of the total premium, \$36.1 million was recorded as goodwill and is included in other assets on the Consolidated Balance Sheets. During 2001, Wisconsin Public Service amortized \$0.7 million of goodwill using the straight-line method over a period of 40 years. We adopted Statement of Financial Accounting Standard No. 142, "Goodwill and Other Intangible Assets," on January 1, 2002. In accordance with the requirements of this statement, we ceased amortizing the goodwill on January 1, 2002 and prepared a preliminary evaluation of the fair market value of the gas utility business segment to assess the potential impairment of the goodwill balance. Based on the estimated fair value, an impairment charge was not required at the time of the adoption of the statement.

The remaining premium, \$5.8 million after-tax, was recorded as an acquisition adjustment in plant, which we expect to be recovered in Wisconsin retail rates over the three-year period of 2003 through 2005. The acquisition premium will be amortized over the recovery period.

The operations of Wisconsin Fuel and Light are included in the financial statements presented for Wisconsin Public Service and WPS Resources for the period beginning April 1, 2001 and ending December 31, 2001, but do not have a material impact.

On September 24, 2001, Wisconsin Public Service acquired Madison Gas and Electric Company's 17.8% interest in the Kewaunee plant including its decommissioning trust assets. As a result of the \$17.5 million purchase, Wisconsin Public Service now owns 59% of the plant with the remaining portion held by Wisconsin Power and Light Company. The additional share of the operations of the Kewaunee plant is included in the financial statements of Wisconsin Public Service beginning September 24, 2001. Madison Gas and Electric will retain its obligations as they relate to the plant for the period of time it was an owner.

Madison Gas and Electric will maintain one decommissioning trust fund that will accumulate its remaining contributions in accordance with its existing funding plan, which

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extends to December 31, 2002. On January 2, 2003, Madison Gas and Electric will transfer that trust fund to Wisconsin Public Service. Wisconsin Public Service also assumed Madison Gas and Electric's share of the decommissioning obligations in exchange for the trust funds transferred on September 24, 2001 and to be transferred on January 2, 2003.

In December 2001, WPS Power Development reached an agreement to purchase the stock of CH Resources, Inc, which owns three power plants and other assets. The plants have a combined capacity of 257 megawatts and are located in New York. The \$62 million transaction is subject to regulatory approvals and is expected to close in the second quarter of 2002. WPS Resources is expected to provide financing for this project with short-term debt.

WPS Northern Nevada, LLC, a direct, wholly-owned subsidiary of WPS Power Development, entered into an asset purchase agreement on October 25, 2000 to acquire the 545-megawatt Tracy/Pinon Power Station and related assets from Sierra Pacific Power Company, a Nevada electric utility and wholly-owned subsidiary of Sierra Pacific Resources. WPS Northern Nevada expected to close this acquisition during 2001. On April 18, 2001, the state of Nevada passed a law placing a moratorium on the sale of generation assets by electric utilities until July 1, 2003. As a result, the purchase has not yet been closed. WPS Power Development is currently working with Sierra Pacific to evaluate the engineering and economic feasibility of modifying the coal gasification unit at the site in order to achieve commercial operation. The original asset purchase agreement does not contain an automatic termination provision if closing does not occur. The agreement does allow either party to terminate the agreement after specified dates in 2002.

In November 2001, WPS Power Development, through its subsidiary ECO Coal Pelletization #12, LLC, entered into a transaction with a subsidiary of a public company resulting in ECO #12 contributing its synthetic fuel producing machinery to a newly formed entity in exchange for cash and a one-third ownership interest in the newly formed entity.

The transaction generated a pre-tax gain of \$40.1 million of which \$38.0 million has been deferred as of December 31, 2001 as a result of certain rights of rescission and put options being granted to the buyer. As these rights of rescission expire and the amount of the put options of the buyer diminishes, WPS Power Development will recognize through earnings the deferred gain on the transaction.

Concurrent with the sale of a portion of its interest in this project, WPS Power Development bought out the interest of its previous partner in the ECO #12 project. The actual payments to this former partner are contingent upon the same provisions referred to above. As a result, \$21.3 million is held in escrow that will be released proportionally as the respective rescission rights and put options expire.

In 2001, Wisconsin Public Service sold 5,740 acres of land associated with several hydroelectric projects on the Peshtigo River in northeastern Wisconsin to the Wisconsin Department of Natural Resources for \$13.5 million. The sale resulted in a pre-tax gain of \$13.1 million. The agreement with the Department of Natural Resources includes two options, one exercisable in 2003 and the other in 2004, whereby the Department may acquire, at less than fair value, approximately 5,000 additional acres for \$11.5 million if both options are exercised. The value associated with the difference between the option price and the fair value will be treated as a charitable contribution. The sale was the first part of a five to seven year asset management strategy adopted by WPS Resources in 2001.

Wisconsin Public Service increased its ownership in Wisconsin River Power Company to two-thirds by purchasing an additional one-third interest from Consolidated Water Power Company in 2000. In December 2001, Wisconsin Power and Light exercised its option to purchase one-half of Wisconsin Public Service's additional one-third share of Wisconsin

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River Power. Both transactions were at net book value of Wisconsin River Power at August 31, 2000. As a result, Wisconsin Public Service and Wisconsin Power and Light each own one-half of Wisconsin River Power with Wisconsin Public Service remaining the operator of the facility.

NOTE 7--JOINTLY-OWNED UTILITY FACILITIES

Information regarding Wisconsin Public Service's share of major jointly-owned electric-generating facilities in service at December 31, 2001 is set forth below:

(Millions, except for percentages)	West Marinette Unit No. 33	Columbia Energy Center	Edgewater Unit No. 4	Kewaunee Plant
Ownership	68.0%	31.8%	31.8%	59.0%
Plant capacity (Megawatts)	77.0	322.6	105.8	315.0
Utility plant in service	\$17.5	\$118.7	\$24.8	\$235.7
Accumulated depreciation	\$ 5.2	\$ 75.6	\$15.3	\$151.7
In-service date	1993	1975 and 1978	1969	1974

The increase in ownership at the Kewaunee plant during 2001 is the result of the purchase of Madison Gas and Electric's 17.8% interest. See Note 6 for more information on the transaction.

Wisconsin Public Service's share of direct expenses for these plants is included in the corresponding operating expenses in the Consolidated Statements of Income. Wisconsin Public Service has supplied its own financing for all jointly-owned projects.

NOTE 8--NUCLEAR PLANT OPERATION

On September 24, 2001, Wisconsin Public Service acquired Madison Gas and Electric Company's 17.8% interest in the Kewaunee plant including its decommissioning trust assets. In addition to the decommissioning trust assets Wisconsin Public Service received from Madison Gas and Electric in September 2001, Wisconsin Public Service will receive one remaining decommissioning trust fund on January 2, 2003. Wisconsin Public Service assumed Madison Gas and Electric's share of the decommissioning obligations in exchange for the trust funds transferred on September 24, 2001 and those to be transferred on January 2, 2003.

The additional share of the operations of the Kewaunee plant is included in the financial statements of Wisconsin Public Service beginning September 24, 2001. The net book value of Wisconsin Public Service's 59% total share of the Kewaunee plant at December 31, 2001 was \$88.5 million, including construction work-in-progress. For more information on the transaction with Madison Gas and Electric see Note 6.

The quantity of heat produced for the generation of electric energy by the Kewaunee plant is the basis for the amortization of the costs of nuclear fuel to electric production fuel expense, including an amount for ultimate disposal. These costs are recovered currently from customers in rates. The ultimate storage of fuel is the responsibility of the United States Department of Energy pursuant to a contract required by the Nuclear Waste Act of 1982. The Department of Energy receives quarterly payments for the storage of fuel based on generation. During 2001 and 2000, payments to the Department of Energy totaled \$1.4 million for each year.

On an interim basis, spent nuclear fuel storage space is provided at the Kewaunee plant. Expenses associated with interim spent fuel storage at the Kewaunee plant are

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recognized as current operating costs. With minor plant modifications that were completed in 2001, the Kewaunee plant should have sufficient fuel storage capacity until the end of its useful life in 2013.

The accumulated provision for nuclear fuel, which represents nuclear fuel purchases and amortization, totaled \$247.6 million at December 31, 2001 and \$167.7 million at December 31, 2000.

For information on the depreciation policy for the Kewaunee plant see Note 5.

Wisconsin Public Service's share of nuclear decommissioning costs to date has been accrued over the estimated service life of the Kewaunee plant, recovered currently from customers in rates, and deposited in external trusts. Such costs totaled \$2.6 million in 2001, \$8.9 million in 2000, and \$9.2 million in 1999. The 1999 and 2000 funding levels used a recovery period ending in 2002. Beginning in 2001, the Public Service Commission of Wisconsin authorized use of a funding period ending in 2010. As a result of this extension, the contributions for 2001 decreased to \$2.6 million. In developing our decommissioning funding plan, we assumed a long-term after-tax earnings rate of approximately 5%.

Wisconsin Public Service's share of the Kewaunee plant decommissioning, based on its 59% ownership interest, is estimated to be \$319 million in current dollars based on a site-specific study. The study, which was performed in 1998, uses immediate dismantlement as the method of decommissioning and assumes shutdown in 2013. As of December 31, 2001, the market value of the external nuclear decommissioning trusts, which are recorded as a part of property, plant and equipment on the consolidated balance sheets, totaled \$311.3 million, including the trust currently held by Madison Gas and Electric that is to be transferred to Wisconsin Public Service on January 2, 2003. Therefore, the current cost of Wisconsin Public Service's share of the estimated costs to decommission the Kewaunee plant, assuming early retirement, exceeds the trust assets at December 31, 2001 by about \$7.7 million.

Based on the standard cost escalation assumptions required by a July 1994 Public Service Commission of Wisconsin order, the undiscounted amount of Wisconsin Public Service's share of decommissioning costs forecasted to be expended between the years 2013 and 2043 is \$967 million under the current funding plan.

Future decommissioning costs collected in customer rates and a charge for realized earnings from external trusts are included in depreciation expense. As of December 31, 2001, the accumulated provision for depreciation and decommissioning included accumulated provisions for decommissioning totaling \$311.3 million. Realized trust earnings totaled \$8.1 million in 2001, \$10.8 million in 2000, and \$4.6 million in 1999. Unrealized gains and losses, net of taxes, in external trusts are reflected as increases and decreases to the decommissioning reserve, since decommissioning expense is recognized as the gains and losses are realized, in accordance with regulatory requirements.

Investments in the nuclear decommissioning trusts are recorded at market value. Investments at December 31, 2001, consisted of 59.2% equity securities and 40.8% fixed income securities. The investments are classified as utility plant and are presented net of related income tax effects on unrealized gains and represent the amount of assets available to accomplish decommissioning. The nonqualified trust investments designated to pay income taxes when unrealized gains become realized are classified as other assets. An offsetting regulatory liability reflects the expected reduction in future rates as unrealized gains in the nonqualified trust are realized. Information regarding the cost and market value of the external nuclear decommissioning trusts, net of tax is set forth below:

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2001 Security Type (Millions)	Market	Cost	Unrealized Gain (Loss)
Fixed income	\$127.0	\$123.8	\$ 3.2
Equity	184.3	129.0	55.3
Balance at December 31	\$311.3	\$252.8	\$58.5

2000 Security Type (Millions)	Market	Cost	Unrealized Gain (Loss)
Fixed income	\$100.7	\$ 98.9	\$ 1.8
Equity	106.5	62.0	44.5
Balance at December 31	\$207.2	\$160.9	\$46.3

NOTE 9--REGULATORY ASSETS AND LIABILITIES

The following regulatory assets and liabilities are reflected in our consolidated balance sheets as of December 31:

WPS Resources Regulatory Assets/Liabilities (Millions)	2001	2000
Regulatory assets		
Demand-side management expenditures	\$ 9.6	\$20.7
Environmental remediation costs (net of insurance recoveries)	40.0	30.5
Funding for enrichment facilities	3.6	4.1
Pension curtailment loss	8.1	8.1
Deferred nuclear costs	9.9	-
Unamortized loss on debt	4.5	1.4
Deferred American Transmission Company costs	4.4	0.5
Other	10.9	9.2
Total	\$91.0	\$74.5
Regulatory liabilities		
Income tax related items	\$26.1	\$25.2
Unrealized gain on decommissioning trust	22.4	18.3
Pension settlement gain	11.8	-
Natural gas derivatives	5.0	-
Deferred gain on emission allowance sales	6.0	2.9
Interest from tax refunds	5.0	3.8
Other	2.1	0.4
Total	\$78.4	\$50.6

Our utility subsidiaries are recovering their regulatory assets and returning their regulatory liabilities through rates charged to customers based on specific ratemaking decisions or precedent for each item. Except for amounts expended for environmental costs, Wisconsin Public Service is recovering carrying costs for all regulatory assets. Upper Peninsula Power may recover carrying costs on environmental regulatory assets. Based on prior and current rate treatment for such costs, we believe it is probable that Wisconsin Public Service and Upper Peninsula Power will continue to recover from customers the regulatory assets described above.

See Notes 13 and 15 for specific information on income tax and pension related regulatory liabilities. See Note 14 for information on environmental remediation deferred

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costs.

NOTE 10--INVESTMENTS IN AFFILIATES, AT EQUITY METHOD

Investments in corporate joint ventures and other companies accounted for under the equity method at December 31, 2001, 2000, and 1999 follow:

(Millions)	2001	2000	1999
American Transmission Company, LLC	\$56.2	\$ -	\$ -
Other	13.6	15.0	9.7
Investments in affiliates, at equity method	\$69.8	\$15.0	\$9.7

Investments in affiliates under the equity method are part of the other assets on the Consolidated Balance Sheets and the equity income is recorded in miscellaneous income on the Consolidated Statements of Income.

WPS Investments, LLC, a consolidated subsidiary of Wisconsin Public Service, has an approximate 15% ownership interest in American Transmission Company, LLC. American Transmission Company is a for-profit, transmission-only company. It owns, plans, maintains, monitors, and operates electric transmission assets in portions of Wisconsin, Michigan, and Illinois. American Transmission Company began operations on January 1, 2001. Its assets previously were owned and operated by multiple electric utilities serving the upper Midwest all of which transferred their transmission assets to American Transmission Company in exchange for an ownership interest. A Wisconsin law encouraged utilities in the state to transfer ownership and control of their transmission assets to a state-wide transmission company.

Wisconsin Public Service contributed its transmission assets on January 1, 2001 and Upper Peninsula Power contributed its transmission assets on June 28, 2001. Our total ownership interest in American Transmission Company fluctuated throughout 2001 due to other utilities contributing assets and cash to become owners of American Transmission Company.

Condensed financial data of American Transmission Company for 2001 follows:

(Millions)	2001
Income statement data	
Revenues	\$174.7
Operating expenses	(110.1)
Other income (expense)	(11.4)
Net income	\$ 53.2
WPS Investment's equity in net income	\$ 7.1
Balance sheet data	
Current assets	\$ 56.7
Non-current assets	666.6
Total assets	\$723.3
Current liabilities	\$ 36.1
Long-term debt	297.9
Other non-current liabilities	3.6
Shareholder's equity	385.7
Total liabilities and shareholder's equity	\$723.3

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NOTE 11--SHORT-TERM DEBT AND LINES OF CREDIT

To provide short-term borrowing flexibility and security for commercial paper outstanding, WPS Resources and its subsidiaries maintain bank lines of credit. These lines of credit require a fee.

The information in the table below relates to short-term debt and lines of credit for the years indicated:

(Millions, except for percentages)	2001	2000	1999
As of end of year			
Commercial paper outstanding	\$ 15.0	\$119.6	\$ 79.9
Average discount rate on outstanding commercial paper	1.95%	6.63%	6.55%
Short-term notes payable outstanding	\$ 31.2	\$ 10.0	\$ 10.4
Average interest rate on short-term notes payable	1.61%	6.73%	8.10%
Available (unused) lines of credit	\$130.0	\$132.0	\$127.0
For the year			
Maximum amount of short-term debt	\$177.6	\$139.5	\$218.5
Average amount of short-term debt	\$110.6	\$ 65.6	\$ 68.6
Average interest rate on short-term debt	4.32%	6.39%	5.34%

NOTE 12--LONG-TERM DEBT

At December 31 (Millions)	2001	2000
Capital lease obligation - Wisconsin Public Service	\$ 73.0	\$ 73.6
Less: Current portion	(0.9)	(0.6)
Long-term capital lease obligation	72.1	73.0

First mortgage bonds - Wisconsin Public Service

Series	Year Due		
7.30%	2002	50.0	50.0
6.80%	2003	50.0	50.0
6.125%	2005	9.1	9.1
6.90%	2013	22.0	22.0
8.80%	2021	-	53.1
7.125%	2023	50.0	50.0

Senior notes - Wisconsin Public Service

Series	Year Due		
6.08%	2028	50.0	50.0
6.125%	2011	150.0	-

First mortgage bonds - Upper Peninsula Power

Series	Year Due		
7.94%	2003	15.0	15.0
10.0%	2008	2.1	3.0
9.32%	2021	18.0	18.0

Unsecured senior notes - WPS Resources

Series	Year Due		
7.00%	2009	150.0	150.0

Term loans - nonrecourse, secured by nonregulated assets	95.8	102.8
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Tax exempt bonds	27.0	-
Notes payable to bank, secured by nonregulated plant	20.3	19.3
Senior secured note	3.3	3.5
Other long-term debt	-	0.1
Total	712.6	595.9
Unamortized discount and premium on bonds and debt	(1.2)	(1.2)
Total long-term debt	711.4	594.7
Less current portion	(55.7)	(7.7)
Net long-term debt	655.7	587.0
Total long-term debt and capital lease obligation	\$727.8	\$660.0

In November 1995, Wisconsin Public Service signed a 25-year agreement to purchase power from De Pere Energy Center, LLC, an independent power producer, which supplies the power from a cogeneration facility it owns.

In June 1999, Phase I of the project went into operation. We have accounted for the contract as a capital lease. In Phase I, an initial asset and corresponding obligation were recorded at \$74.1 million. The asset and obligation represent the present value of minimum lease payments. Excluded from the payments are executory costs such as insurance, maintenance, and taxes. When the contract expires in 2024, Wisconsin Public Service may renew the contract for two additional five-year periods with proper notice. We are amortizing the leased asset on a straight-line basis over the original 25-year term of the contract. Following is a schedule of future minimum lease payments, excluding executory costs, under the De Pere Energy Center capital lease:

Year ending December 31 (Millions)

2002	\$ 5.2
2003	5.4
2004	5.6
2005	5.9
2006	6.0
Later years	96.6
Net minimum lease payments	124.7
Less: Amount representing interest	(51.7)
Present value of net minimum lease payments	\$ 73.0

In August 2001, Wisconsin Public Service retired \$53.1 million of 8.80% first mortgage bonds that would have matured in 2021. Also in August 2001, Wisconsin Public Service issued \$150.0 million of 6.125% senior notes. The senior notes are secured by a pledge of first mortgage bonds and become unsecured if Wisconsin Public Service retires all of its outstanding first mortgage bonds. At our utility subsidiaries, plant assets secure first mortgage bonds.

Upper Peninsula Power is required to make bond sinking fund payments for some of its outstanding first mortgage bonds.

Borrowing by WPS Power Development under term loans and secured by nonregulated assets totals \$95.8 million. The assets of WPS New England Generation, Inc. and WPS Canada Generation, Inc., subsidiaries of WPS Power Development, secure \$6.6 million and \$16.2 million, respectively, of the total outstanding amount. Both have semiannual installment payments, an interest rate of 8.75% and mature in May 2010. Sunbury Generation, LLC, an indirect subsidiary of WPS Power Development, is the borrower of the remaining \$73.0 million that is secured by its plant. Quarterly payments are made in relation to this financing that carries an interest rate of 7.8725% and matures in March 2018. This loan also has renewals in 2006 and 2012. However, if certain debt covenants

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are not met, the lender is not required to renew the loans.

In April 2001, the Schuylkill County Industrial Development Authority issued \$27.0 million of refunding tax-exempt bonds. At the time of issuance of the refunding bonds, WPS Westwood Generation, LLC, a subsidiary of WPS Power Development, owned the original bonds, the proceeds of which were used in substantial part to provide facilities. Upon issuance of the refunding bonds, the original bonds were paid off. WPS Westwood Generation was paid \$27.0 million from the proceeds of the refunding bonds for the retirement of the original bonds plus accrued interest. WPS Westwood Generation is now obligated to pay the refunding bonds with monthly payments that have a floating interest rate that is reset weekly. At December 31, 2001, the interest rate was 1.51833%. The bonds mature in April 2021. WPS Resources agreed to guarantee WPS Westwood Generation's obligation to provide sufficient funds to pay the refunding bonds and the related obligations and indemnities.

As of December 31, 2001, WPS Power Development had aggregate outstanding indebtedness totaling \$20.3 million under notes payable to banks including \$11.9 million of indebtedness under its revolving credit note of \$12.5 million. This note is secured by the assets of the Stoneman plant and is guaranteed by WPS Resources. It is due in 2005 and requires quarterly payments. In addition, the note has a variable interest rate that was at 3.85% at December 31, 2001. The remaining portion of the \$20.3 million of notes payable is secured by nonregulated plant, and also matures in 2005.

The senior secured note of \$3.3 million requires semiannual payments at an interest rate of 9.25%, and it matures in 2011.

At December 31, 2001, WPS Resources and its subsidiaries were in compliance with all covenants relating to outstanding debt. A schedule of all principal debt payment amounts, including bond maturities and excluding capital lease payments, for WPS Resources is as follows:

<u>Year ending December 31 (Millions)</u>	
2002	\$ 55.7
2003	71.1
2004	6.7
2005	36.3
2006	7.7
Later years	535.0
<u>Total payments</u>	<u>\$712.5</u>

NOTE 13--INCOME TAXES

Deferred income taxes are recorded for temporary differences in the recognition of certain assets or liabilities for tax and financial reporting purposes. The principal components of our deferred tax assets and liabilities recognized in the balance sheet as of December 31 are as follows:

<u>(Millions)</u>	<u>2001</u>	<u>2000</u>
Deferred tax assets		
Plant related	\$ 89.4	\$ 84.5
State capital and operating loss carry forwards	6.5	6.5
Deferred tax credit carry forwards	21.2	11.0
Employee benefits	35.5	35.0
Regulatory assets	5.7	4.7
Other	11.0	0.4

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Total	\$169.3	\$142.1
Deferred tax liabilities		
Plant related	\$184.1	\$200.3
Employee benefits	30.0	31.3
Regulatory deferrals	11.0	8.6
Other	13.7	2.3
Total	\$238.8	\$242.5
Net deferred tax liabilities	\$ 69.5	\$100.4

A variety of factors are considered in determining the amount of the deferred income tax assets to be recognized pursuant to Statement of Financial Accounting Standards No. 109, including: the number of years that capital and operating losses and tax credits can be carried forward, the existence of taxable temporary differences, and WPS Resources' earnings history and near-term earnings expectations. Although realization is not assured, we believe it is more likely than not that the entire net deferred tax asset will be realized.

WPS Resources is an owner in a facility that produces synthetic fuel from coal fines, as defined in Section 29 of the Internal Revenue Code. The production and sale of the synthetic fuel from this facility qualifies for tax credits under Section 29 if certain requirements are satisfied. Credits that are not utilized to reduce current tax expense in the current year are carried forward as alternative minimum tax credits to reduce current tax expense in future years. The production and sale of synthetic fuel resulted in a reduction in current tax expense of \$11.4 million in 2001.

The following is a reconciliation of the difference between the current and future tax expense that would be computed by applying the federal statutory rate to income before income taxes, and the actual current and future income tax expense that was recorded on the income statement for the year ended December 31:

(Millions, except for percentages)						
	2001		2000		1999	
	Rate	Amount	Rate	Amount	Rate	Amount
Statutory federal income tax	35.0%	\$ 29.9	35.0%	\$ 26.6	35.0%	\$ 32.3
State income taxes, net	5.3	4.5	5.5	4.2	5.0	4.6
Rate difference on reversal of income tax temporary differences	(2.5)	(2.2)	(2.1)	(1.6)	(1.6)	(1.5)
Plant related	(1.2)	(1.0)	-	-	-	-
Federal tax credits	(28.1)	(24.0)	(26.4)	(20.1)	(3.5)	(3.3)
Other differences, net	(2.9)	(2.4)	(4.1)	(3.1)	(2.7)	(2.4)
Effective income tax	5.6%	\$ 4.8	7.9%	\$ 6.0	32.2%	\$ 29.7
Current provision						
Federal		\$ 29.2		\$ 17.0		\$ 33.8
State		8.5		8.5		9.4
Total current provision		37.7		25.5		43.2
Deferred benefit		(32.9)		(19.5)		(13.5)
Total income tax expense		\$ 4.8		\$ 6.0		\$ 29.7

NOTE 14--COMMITMENTS AND CONTINGENCIES

Fuel and Purchased Power

WPS Resources routinely enters into long-term commodity purchase and sale commitments that have various quantity requirements and durations.

Wisconsin Public Service has obligations related to coal, purchased power, and

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natural gas. Obligations related to coal supply extend through 2016 and total \$151.9 million. Of that amount, there is one long-term contract totaling \$83.7 million that provides approximately 23% of the total requirements of Wisconsin Public Service through 2016. Through 2009, Wisconsin Public Service has obligations totaling \$115.0 million for either capacity or energy related to purchased power. Also, there are natural gas supply and transportation contracts with total estimated demand payments of \$97.0 million through October 2010.

Wisconsin Public Service expects to recover these costs in future customer rates. Additionally, Wisconsin Public Service has contracts to sell electricity and natural gas to customers. Many of these contracts have indefinite lives.

WPS Power Development also enters into long-term commodity contracts, mainly related to the purchase of coal for the Sunbury plant. The contracts total \$11.9 million and extend through 2004.

WPS Energy Services has unconditional purchase obligations related to energy supply contracts that total \$842.9 million and extend through 2007. All the contracts have offsetting sale contracts.

Capital Lease

In November 1995, Wisconsin Public Service signed a 25-year agreement to purchase power from De Pere Energy Center, LLC, an independent power producer that built a cogeneration facility and is selling electrical power to Wisconsin Public Service.

In June 1999, Phase I of the project went into operation. We have accounted for the contract as a capital lease. Phase II of the project is currently projected to be operational in 2004. When Phase II becomes operational, Wisconsin Public Service will record an additional utility plant asset under a capital lease of approximately \$80 million.

Corporate Guaranties

Since May 2000, WPS Resources has provided limited financial support and energy supply services to Quest Energy, LLC, a Michigan limited liability company. Financial support is in the form of an interest-bearing note with an initial maturity date of May 2005, secured by the assets of Quest. WPS Resources provides corporate guaranties to two transmission providers on behalf of Quest. At December 31, 2001, the guaranties totaled \$4.5 million. These guaranties assure Quest's ability to pay for the transmission services it purchases from these entities.

Nuclear Liability

The Price Anderson Act ensures that funds will be available to pay for public liability claims arising out of a nuclear incident. This Act may require Wisconsin Public Service to pay up to a maximum of \$52.0 million per incident. The payments will not exceed \$5.9 million per incident in a given calendar year. These amounts represent Wisconsin Public Service's 59% ownership in the Kewaunee plant.

Nuclear Plant Operation

See Note 8 for detailed information on the operations of the Kewaunee plant.

Clean Air Regulations

Early compliance by Wisconsin Public Service with the Federal Clean Air Act has

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generated surplus sulfur dioxide allowances. We will consider the sale of any allowances available in excess of Wisconsin Public Service's needs. The Public Service Commission of Wisconsin has ordered that profits from the sale of allowances be passed on to customers. During 2001, Wisconsin Public Service recorded \$4.2 million of proceeds from the sale of allowances.

The United States Environmental Protection Agency has designated southeastern Wisconsin as an ozone non-attainment area. Under the Clean Air Act, the State of Wisconsin developed a nitrogen oxide reduction plan for Wisconsin's ozone non-attainment area. The nitrogen oxide reductions begin in 2003 and gradually increase to 2007. This plan affects Edgewater Unit 4, of which Wisconsin Public Service owns 31.8%. A compliance plan for this unit was initiated in 2000. The plan includes a combination of combustion optimization and emission trading at a cost to Wisconsin Public Service of about \$5 million.

The State of Wisconsin is also seeking voluntary reductions from utility units outside the ozone non-attainment area, which may lead to additional expenditures for nitrogen oxide reductions at other units. Wisconsin Public Service is participating in voluntary efforts to reduce nitrogen oxide levels at the Columbia Energy Center. Wisconsin Public Service owns 31.8% of Columbia. The Public Service Commission of Wisconsin has approved recovery of the costs associated with nitrogen oxide compliance.

Recent air quality modeling by the Wisconsin Department of Natural Resources revealed that Weston Units 1 and 2 contribute to a modeled deviation from the sulfur dioxide ambient air quality standard. Wisconsin Public Service and the Wisconsin Department of Natural Resources developed a plan to eliminate the model deviation by extending the existing stacks at Weston Units 1 and 2 by 55 feet and limiting the sulfur content of the fuel to 1.2 pounds per million Btu. The cost of the stack extension is about \$0.9 million. The current and projected fuel meets the sulfur content limit. The Environmental Protection Agency was unwilling to agree with this approach unless further studies were done to justify the stack height increase. Wisconsin Public Service is cooperating with the Wisconsin Department of Natural Resources to develop an approach to resolve this issue.

On November 3, 1999, the Environmental Protection Agency announced that it was pursuing an enforcement initiative against seven utilities, or their subsidiaries, located in the Midwest and the South as well as the Tennessee Valley Authority. The enforcement initiative alleges that the utilities undertook modifications at their coal-fired power plants in violation of the Clean Air Act. The Environmental Protection Agency is seeking penalties and the installation of additional pollution control equipment.

As a continuation of this initiative, the Environmental Protection Agency requested on December 14, 2000 that Wisconsin Public Service provide information pursuant to Section 114 of the Clean Air Act relating to projects undertaken at the Pulliam and Weston plants. The information was submitted on January 16, 2001 and no response has been received from the Environmental Protection Agency.

Wisconsin Power and Light Company, the operator of the Columbia and Edgewater plants jointly-owned with Wisconsin Public Service, also submitted information related to projects undertaken at those plants. The Environmental Protection Agency requested additional information on February 26, 2001. The additional information was submitted on March 28, 2001 and April 27, 2001.

The Wisconsin Department of Natural Resources has initiated a rulemaking effort aimed at the control of mercury emissions. Coal burning power plants are the primary target of this regulatory effort. The proposed rule was open to comment in October 2001. A final rule could be completed in the spring of 2002. As proposed, the rule requires

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phased in mercury emission reduction reaching 90% reduction 15 years after completion of the rule. Wisconsin Public Service estimates that it could cost \$105 million per year for it to achieve the proposed 90% reduction.

WPS Power Development acquired 30 years of emission allowances as a result of the acquisition of Sunbury Generation, LLC in November 1999. The purchase of WPS Westwood Generation, LLC in September 2000 also included 30 years of emission allowances. A consistent valuation across vintage years is being utilized to allocate the cost of these allowances. The cost assigned to these allowances is being charged to expense as the allowances are used. When necessary, the Sunbury plant also purchases incremental emission allowances on the open market to comply with air regulations. Additional technology is being installed at the Sunbury plant to comply with nitrogen oxide standards that become effective in 2003. We expect total expenditures for this technology will be about \$16 million. During 2001, approximately \$3 million was spent to begin installing the technology.

Partial Sale of ECO Coal Pelletization #12

In November 2001, WPS Power Development, through its subsidiary ECO Coal Pelletization #12 LLC, entered into a transaction with a subsidiary of a public company resulting in ECO #12 contributing its synthetic fuel producing machinery to a newly formed entity in exchange for cash and a one-third ownership interest in the newly formed entity. The transaction generated a pre-tax gain of \$40.1 million of which \$38.0 million has been deferred as of December 31, 2001 as a result of certain rights of rescission and put options being granted to the buyer. All such options expire in 2003.

Concurrent with the sale of a portion of this project, WPS Power Development bought out the interest of its previous partner in the ECO #12 project. The actual payments to this former partner are contingent upon the same provisions referred to above. As a result, \$21.3 million is held in escrow that will be released proportionately as the respective rescission rights and put option expire.

For more information on the transaction see Note 6.

Manufactured Gas Plant Remediation

Wisconsin Public Service continues to investigate the environmental cleanup of ten manufactured gas plant sites, including two sites formerly owned by Wisconsin Fuel and Light. The cleanup of Wisconsin Public Service's Stevens Point manufactured gas plant site is substantially complete with monitoring of the site continuing. Costs of this cleanup were within the range expected for this site. Cleanup began at both the Sheboygan sites in November 2000, and cleanup of the land portion of the sites was substantially completed by August 2001. Sediment cleanup remains to be addressed at one Sheboygan site. To-date, costs are at expected levels. Wisconsin Public Service estimates future undiscounted investigation and cleanup costs to be between \$43 million and \$50 million. These estimates may be adjusted in the future contingent upon remediation technology, regulatory requirements, and the assessment of natural resources damages.

Wisconsin Public Service currently has a \$43.4 million liability recorded for cleanup with an offsetting regulatory asset (deferred charge). We expect to recover cleanup costs, net of insurance recoveries, in future customer rates. Carrying costs associated with the cleanup expenditures will not be recoverable. Wisconsin Public Service has received \$12.7 million in insurance recoveries that we recorded as a reduction to the regulatory asset.

Future Capital Expenditures

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We estimate utility plant construction expenditures at Wisconsin Public Service for 2002 to be approximately \$208 million and construction expenditures at Upper Peninsula Power for 2002 to be approximately \$9 million. Wisconsin Public Service estimates demand-side management expenditures to be \$24 million in 2002. Recovery of previously deferred demand-side management expenditures of about \$6 million from customers will occur through 2002. In addition to the 2002 estimated expenditures, Upper Peninsula Power is considering the potential need for construction of a combustion turbine at an estimated cost of \$41 million during the 2002-2003 timeframe.

There are no commitments for additional acquisition expenditures for the nonregulated subsidiaries at this time other than commitments made under the stock purchase agreement to acquire CH Resources and the asset purchase agreement to acquire the Tracy/Pinon Power Station. The CH Resources transaction is expected to close in the second quarter of 2002 for \$62 million. The Tracy/Pinon transaction is currently subject to a legislative moratorium and may be terminated before the moratorium expires. For more information on both transactions see Note 6.

NOTE 15--EMPLOYEE BENEFIT PLANS

WPS Resources has non-contributory retirement plans covering substantially all employees under which the company may make annual contributions to an irrevocable trust. We established the plans to provide retired employees, who meet conditions relating to age and length of service, with a monthly payment. Wisconsin Public Service administers and maintains the plans. These plans are fully funded and no contributions were made to them in 2001, 2000, or 1999.

WPS Resources also currently offers medical, dental, and life insurance benefits to employees and their dependents. We expense these items for active employees as incurred. We fund benefits for retirees through irrevocable trusts as allowed for income tax purposes. Wisconsin Public Service and Upper Peninsula Power expensed and recovered through customer rates the net periodic benefit cost. Our nonregulated subsidiaries expensed allocated amounts. Our non-administrative plan is a collectively bargained plan and, therefore, is tax exempt. The investments in the trust covering administrative employees are subject to federal unrelated business income taxes at a 39.1% tax rate.

All pension costs and postretirement plan costs are accounted for under Statements of Financial Accounting Standards Nos. 87 and 106, "Employers' Accounting for Pensions" and "Employers' Accounting for Postretirement Benefits Other Than Pensions," respectively. The standards require the company to accrue the cost of these benefits as expense over the period in which the employee renders service. The transition obligation for current and future retirees under Statement of Financial Accounting Standards No. 106 is recognized over 20 years beginning in 1993.

The following tables provide a reconciliation of the changes in the plan's benefit obligations and fair value of assets over the three one-year periods ending December 31, 2001, 2000, and 1999, and a statement of the funded status as of December 31 for each year:

(Millions)	2001	2000	1999
Reconciliation of benefit obligation - pension			
Obligation at January 1	\$484.9	\$396.7	\$399.4
Service cost	11.0	10.2	10.9
Interest cost	32.7	31.5	27.5
Plan amendments	0.2	56.5	4.0
Actuarial (gain) loss	35.4	2.2	(31.5)
Acquisitions	13.1	-	4.8
Benefit payments	(21.2)	(19.4)	(18.4)

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(Settlements)/curtailments	(60.9)	7.2	-
Obligation at December 31	\$495.2	\$484.9	\$396.7
Reconciliation of fair value of plan assets - pension			
Fair value of plan assets at January 1	\$676.1	\$654.3	\$610.5
Actual return on plan assets	(13.7)	41.2	58.0
Employer contributions	-	-	-
Acquisitions	18.1	-	4.2
Benefit payments	(88.6)	(19.4)	(18.4)
Fair value of plan assets at December 31	\$591.9	\$676.1	\$654.3
Funded status at December 31	\$ 96.7	\$191.2	\$257.6
Unrecognized transition (asset) obligation	(2.2)	(6.1)	(9.9)
Unrecognized prior-service cost	59.1	64.4	21.2
Unrecognized (gain) loss	(69.3)	(186.5)	(204.0)
Net prepaid benefit cost	\$ 84.3	\$ 63.0	\$ 64.9

(Millions)	2001	2000	1999
Reconciliation of benefit obligation - other			
Obligation at January 1	\$102.6	\$135.2	\$138.8
Service cost	3.0	2.7	4.6
Interest cost	7.6	7.8	9.4
Plan amendments	-	(16.8)	-
Actuarial (gain) loss	65.5	(19.0)	(13.8)
Acquisitions adjustments	3.7	(1.3)	2.2
Benefit payments	(6.2)	(6.0)	(6.0)
Obligation at December 31	\$176.2	\$102.6	\$135.2
Reconciliation of fair value of plan assets - other			
Fair value of plan assets at January 1	\$152.3	\$149.7	\$139.8
Actual return on plan assets	(4.4)	7.9	15.2
Employer contributions	(7.0)	0.7	0.7
Benefit payments	(6.2)	(6.0)	(6.0)
Fair value of plan assets at December 31	\$134.7	\$152.3	\$149.7
Funded status at December 31	\$ (41.5)	\$ 49.7	\$ 14.5
Unrecognized transition (asset) obligation	(12.4)	15.7	36.6
Unrecognized prior-service cost	(12.9)	(14.1)	3.9
Unrecognized (gain) loss	14.4	(96.9)	(105.0)
Net accrued benefit liability	\$ (52.4)	\$ (45.6)	\$ (50.0)

The following table provides the components of net periodic benefit cost for the plans for the one-year periods ended December 31, 2001, 2000, and 1999:

(Millions)	2001	2000	1999
Net periodic benefit cost - pension			
Service cost	\$11.0	\$10.2	\$10.9
Interest cost	32.7	31.5	27.5
Expected return on plan assets	(47.0)	(46.3)	(42.4)
Amortization of transition asset	(3.5)	(3.6)	(3.6)
Amortization of prior-service cost	5.5	4.7	2.1
Amortization of net gain	(2.3)	(2.7)	-
Net periodic benefit cost before settlement gain/curtailment loss	\$ (3.6)	\$ (6.2)	\$ (5.5)
(Settlement gain)/curtailment loss	(12.7)	8.7	-
Regulatory liability/(asset) offset	11.8	(8.1)	-
Net periodic benefit cost	\$ (4.5)	\$ (5.6)	\$ (5.5)
Net periodic benefit cost - other			
Service cost	\$ 3.0	\$ 2.7	\$ 4.6
Interest cost	7.6	7.8	9.4

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Expected return on plan assets	(9.7)	(9.3)	(8.3)
Amortization of transition obligation	1.3	1.8	2.8
Amortization of prior-service cost	(1.2)	(0.7)	0.3
Amortization of net gain	(4.6)	(4.6)	(2.7)
Net periodic benefit cost	\$ (3.6)	\$ (2.3)	\$ 6.1

During 2000, WPS Resources made substantial changes to the administrative employees' portion of the pension and postretirement benefit plans. Effective January 1, 2001, the administrative employees' pension plan was changed to a pension equity plan with a lump sum distribution option for all future retirees. Additionally, all future administrative retirees will no longer be given subsidized postretirement medical and dental coverage. Due to employees who waited until 2001 to retire to take advantage of the new plan benefits and various reorganizations including the formation of Nuclear Management Company, a significant number of employees left our pension plan in early 2001. This required curtailment accounting for the year 2000 under Statement of Financial Accounting Standards No. 88, "Employers' Accounting for Settlements and Curtailments of Defined Benefit Pension Plans and for Termination Benefits." Most of the 2000 curtailment loss was deferred as a regulatory asset.

For the reasons mentioned above, large numbers of lump sum payments were paid out of the pension plan during the course of 2001. This required settlement accounting under Statement of Financial Accounting Standards No. 88, "Employers' Accounting for Settlements and Curtailments of Defined Benefit Pension Plans and for Termination Benefits." Most of the settlement gain was deferred as a regulatory liability.

The assumptions used in measuring WPS Resources' benefit obligation are shown in the following table:

	2001	2000	1999
Weighted average assumptions as of December 31 - pension			
Discount rate	7.25%	7.50%	7.50%
Expected return on plan assets	8.75%	8.75%	8.75%
Rate of compensation increase	5.50%	5.50%	5.50%
Weighted average assumptions as of December 31 - other			
Discount rate	7.25%	7.50%	7.50%
Expected return on plan assets	8.75%	8.75%	8.75%

For the December 31, 2001 disclosed postretirement obligation, we assumed medical cost trend rates of 11% for those under age 65 and 13% for those over age 65, decreasing to 5% and 6.5%, respectively, by the year 2008. We assumed dental cost trend rates of 8% decreasing to 5% by the year 2004. These trend rates represent a change from our prior assumptions. At December 31, 1999, we assumed medical cost trend rates of 8% and dental cost trend rates of 7.5%, both decreasing to 7% at December 31, 2000 and eventually reaching 5% by 2006. Assumed health care cost trend rates have a significant effect on the amounts reported for the health care plans. A 1% change in assumed health care cost trend rates would have the following effects:

(Millions)	1% Increase	1% Decrease
Effect on total of service and interest cost components of net periodic postretirement health care benefit cost	\$ 1.8	\$ (1.4)
Effect on the health care component of the accumulated postretirement benefit obligation	\$26.0	\$ (21.8)

Wisconsin Public Service has an Employee Stock Ownership Plan that held 1.9 million

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shares of WPS Resources common stock (market value of approximately \$69.2 million) at December 31, 2001. The Employee Stock Ownership Plan also had a loan guaranteed by Wisconsin Public Service and secured by common stock that was paid off in June of 2000. The company was paying principal and interest on the loan using contributions from Wisconsin Public Service and dividends on our common stock held by the Employee Stock Ownership Plan. The Employee Stock Ownership Plan allocated shares to participants as the loan was repaid. Tax benefits from certain dividends paid to the Employee Stock Ownership Plan are recognized as a reduction in Wisconsin Public Service's cost of providing service to customers.

NOTE 16--COMPANY-OBLIGATED MANDATORILY REDEEMABLE TRUST PREFERRED SECURITIES OF SUBSIDIARY TRUST

On July 30, 1998, WPSR Capital Trust I, a Delaware business trust, issued \$50.0 million of trust preferred securities to the public. WPS Resources owns all of the outstanding trust common securities of the Trust, and the only asset of the Trust is \$51.5 million of subordinated debentures that we issued. The debentures are due on June 30, 2038 and bear interest at 7% per year. The terms and interest payments on the debentures correspond to the terms and distributions on the trust preferred securities. We have consolidated the preferred securities of the Trust into our financial statements. We reflect the interest payments on the debentures as "Distributions - preferred securities of subsidiary trust." These payments are tax deductible by WPS Resources.

We may defer interest payments on the debentures for up to 20 consecutive quarters. This would require the deferral of distributions on the trust preferred securities as well. If we would defer interest payments, interest and distributions would continue to accrue and compounding interest on the deferred amounts would also accrue. Through 2001, we have not deferred interest payments. After July 30, 2003, we may redeem all or part of the debentures. This would require the Trust to redeem an equal amount of trust securities at face value plus any accrued interest and unpaid distributions. We entered into a limited guarantee of payment of distributions, redemption payments, and liquidation payments with respect to the trust preferred securities. This guarantee, together with our obligations under the debentures, and under other related documents, provides a full and unconditional guarantee by us of amounts due on the outstanding trust preferred securities.

NOTE 17--COMMON EQUITY

Shares outstanding at December 31	2001	2000
Common stock, \$1 par value, 100,000,000 shares authorized	31,496,296	26,851,034
Treasury stock	307,052	336,385
Average cost of treasury shares	\$25.17	\$24.23
Shares in deferred compensation trust	135,995	105,179
Average cost of deferred compensation trust shares	\$30.67	\$29.78

As part of the merger of Wisconsin Fuel and Light into Wisconsin Public Service, 1,763,943 shares of common stock were issued on April 1, 2001 to Wisconsin Fuel and Light shareholders. See Note 6 for more information on the merger.

On December 17, 2001, 2,300,000 shares of WPS Resources common stock were issued at \$34.36 per share and resulted in a net increase in equity of \$76.0 million.

Effective January 2001, we began issuing new stock under our Stock Investment Plan and under certain of our stock-based employee benefit plans. During 2001, we issued

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544,515 shares under these plans, which increased equity \$18.6 million.

In December 1996, we adopted a Shareholder Rights Plan. The plan is designed to enhance the ability of the Board of Directors to protect shareholders and the company if efforts are made to gain control of our company in a manner that is not in our best interests or the best interests of our shareholders. The plan gives our existing shareholders, under certain circumstances, the right to purchase stock at a discounted price. The rights expire on December 11, 2006.

At December 31, 2001, we had \$365.8 million of retained earnings available for dividends.

Earnings per share is computed by dividing net income available for common shareholders for the period by the weighted average number of shares of common stock outstanding during the period. Diluted earnings per share is computed by dividing net income available for common shareholders for the period by the weighted average number of shares of common stock outstanding during the period adjusted for the exercise and/or conversion of all potentially dilutive securities. Such dilutive items include in-the-money stock options and deferred compensation plan shares. The calculation of diluted earnings per share for the years shown excludes deferred compensation plan shares and some stock option plan shares that had an anti-dilutive effect. The following table reconciles the computation of basic and diluted earnings per share:

Reconciliation of Earnings Per Share
(Millions, except per share amounts)

	2001	2000	1999
Net income available to common shareholders	\$77.6	\$67.0	\$59.6
Basic weighted average shares	28.2	26.5	26.6
Incremental issuable shares	0.1	-	-
Diluted weighted average shares	28.3	26.5	26.6
Basic earnings per common share	\$2.75	\$2.53	\$2.24
Diluted earnings per common share	\$2.74	\$2.53	\$2.24

NOTE 18--STOCK OPTION PLANS

In May of 2001, shareholders approved the WPS Resources Corporation 2001 Omnibus Incentive Compensation Plan for certain management personnel. In 1999, shareholders approved the WPS Resources Corporation 1999 Stock Option Plan for certain management personnel. In December 1999, the Board of Directors approved the WPS Resources Corporation 1999 Non-Employee Directors Stock Option Plan. Opinion 25 and related interpretations are used to account for these plans. Accordingly, no compensation costs have been recognized for these plans in 2001, 2000, or 1999. Had compensation cost been determined consistent with Financial Accounting Standards Board Statement of Financial Accounting Standards No. 123, "Accounting for Stock Based Compensation," net income and earnings per share would have been reduced to the pro forma amounts indicated below:

(Millions, except per share amounts)	2001	2000	1999
Net income			
As reported	\$77.6	\$67.0	\$59.6
Pro forma	77.3	66.8	56.5
Basic earnings per common share			
As reported	\$2.75	\$2.53	\$2.24
Pro forma	2.74	2.53	2.23

Diluted earnings per common share

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As reported	\$2.74	\$2.53	\$2.24
Pro forma	2.73	2.52	2.23

Under the provisions of the 2001 Omnibus Incentive Compensation Plan, the number of shares for which stock options may be granted may not exceed 2 million and no single employee that is the chief executive officer of the company or any of the other four highest compensated officers of the company and its subsidiaries can be granted options for more than 150,000 shares during any calendar year. Stock options are granted by the Compensation and Nominating Committee of the Board of Directors and may be granted at any time. No stock options will have a term longer than ten years. The exercise price of each stock option is equal to the fair market value of the stock on the date the stock option was granted. Stock options were granted under the 1999 Stock Option Plan on February 11, 1999 (subject to shareholder approval of the 1999 Stock Option Plan that was received on May 6, 1999, at which time the exercise price was established for the initial grant), March 13, 2000, and December 14, 2000 having exercise prices of \$29.875, \$23.1875, and \$34.75, respectively. Stock options were granted under the 2001 Omnibus Plan on July 12, 2001 and December 13, 2001 having exercise prices of \$34.38 and \$34.09, respectively. One-fourth of the stock options granted will become vested and exercisable each year on the anniversary date of the grant. No additional stock options will be issued under the 1999 Stock Option Plan, although the plan will continue to exist for purposes of the existing outstanding options.

Under the provisions of the 1999 Non-Employee Directors Stock Option Plan, the number of stock options granted under the plan may not exceed 100,000, and the shares to be delivered will consist solely of treasury shares. Stock options are granted at the discretion of the Board of Directors. No options may be granted under this plan after December 31, 2008. All options have a ten-year life, but may not be exercised until one year after the date of grant. Options granted under this plan are immediately vested. The exercise price of each option is equal to the fair market value of the stock on the date the stock options were granted. Options were granted on December 9, 1999 and February 10, 2000, with exercise prices of \$25.4375 and \$25.6875, respectively.

The number of shares subject to each stock option plan and each outstanding stock option, and stock option exercise prices are subject to adjustment in the event of any stock split, stock dividend, or other transaction affecting our outstanding common stock.

The fair value of each stock option grant is estimated on the date of grant using the Black-Scholes stock option pricing model assuming:

	WPS Resources Corporation 2001 Omnibus Incentive Compensation Plan	WPS Resources 1999 Stock Option Plan	WPS Resources 1999 Non-Employee Directors Stock Option Plan
Annual dividend yield			
May 6, 1999		6.63%	
December 31, 1999			7.94%
March 13, 2000		8.71%	
December 14, 2000		5.93%	
July 12, 2001	6.58%		
December 13, 2001	6.60%		
Expected volatility			
May 6, 1999		14.00%	
December 31, 1999			14.90%

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March 13, 2000	15.50%
December 14, 2000	20.40%
July 12, 2001	20.93%
December 13, 2001	20.19%

Risk-free interest rate		
May 6, 1999	5.52%	
December 31, 1999		6.14%
March 13, 2000	6.36%	
December 14, 2000	5.23%	
July 12, 2001	5.54%	
December 13, 2001	5.62%	

Expected life (in years)	10	10	10
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A summary of the status of the stock option plans as of December 31, 2001 is presented below:

Stock Options	Shares	Weighted-Average Exercise Price
Options outstanding at beginning of year		
Omnibus plan	-	-
Employee plan	722,416	\$30.9322
Director plan	24,000	25.4688
Granted during 2001		
Omnibus plan	327,927	34.1038
Exercised during 2001		
Employee plan	16,500	34.7394
Director plan	850	34.8400
Forfeited during 2001	-	-
Outstanding at end of year		
Omnibus plan	327,927	34.1038
Employee plan	705,916	30.9806
Director plan	23,150	25.4699
Options exercisable at year-end		
Employee plan	283,604	30.6072
Director plan	23,150	25.4699
Weighted-average fair value of options granted during the year		
Omnibus plan		\$3.23

A summary of the status of the stock option plans as of December 31, 2000 is presented below:

Stock Options	Shares	Weighted-Average Exercise Price
Options outstanding at beginning of year		
Employee plan	478,000	\$29.8750
Director plan	21,000	25.4375
Granted during 2000		
Employee plan	244,416	32.9997
Director plan	3,000	25.6875
Exercised during 2000	-	-
Forfeited during 2000	-	-
Outstanding at end of year		

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Employee plan	722,416	30.9322
Director plan	24,000	25.4688
Options exercisable at year-end		
Employee plan	119,500	29.8750
Director plan	21,000	25.4375
Weighted-average fair value of options granted during the year		
Employee plan	\$3.87	
Director plan	\$1.08	

A summary of the status of the stock option plans as of December 31, 1999 is presented below:

Stock Options	Shares	Weighted-Average Exercise Price
Options outstanding at beginning of year	-	\$ -
Granted during 1999		
Employee plan	478,000	29.8750
Director plan	21,000	25.4375
Exercised during 1999	-	-
Forfeited during 1999	-	-
Outstanding at end of year		
Employee plan	478,000	29.8750
Director plan	21,000	25.4375
Options exercisable at year-end	-	-
Weighted-average fair value of options granted during the year		
Employee plan	\$2.04	
Director plan	\$1.38	

The stock options outstanding at December 31, 2001 under the 2001 Omnibus Plan for an aggregate of 327,927 shares have exercise prices of \$34.38 and \$34.09 and are summarized below:

2001 Omnibus Plan Options Outstanding

Exercise prices	Options outstanding at December 31, 2001	Weighted-average exercise price	Weighted-average remaining contractual life (in years)
34.380	15,572	\$34.3800	10
34.090	312,355	34.0900	10

None of the 2001 Omnibus Plan stock options are currently exercisable.

The stock options outstanding at December 31, 2001 under the 1999 Stock Option Plan for an aggregate of 705,916 shares have exercise prices between \$23.1875 and \$34.7500 and are summarized below:

1999 Stock Option Plan Options Outstanding

Exercise prices	Options outstanding at December 31, 2001	Weighted-average exercise price	Weighted-average remaining contractual life (in years)
23.187	34,500	\$23.1875	8
29.875	464,000	29.8750	8
34.750	207,416	34.7500	9

The stock options at December 31, 2001 exercisable under the 1999 Stock Option Plan

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NOTES TO FINANCIAL STATEMENTS (Continued)			

for an aggregate of 283,604 shares have exercise prices of \$23.1875, \$29.8750, and \$34.7500 and remaining lives of 8, 8, and 9 years.

The stock options outstanding at December 31, 2001 under the 1999 Non-Employee Director Stock Option Plan for an aggregate of 23,150 shares have exercise prices of \$25.4375 and \$25.6875 and are summarized below:

1999 Non-Employee Director Stock Option Plan Options Outstanding			
Exercise prices	Options outstanding at December 31, 2001	Weighted average exercise price	Weighted average remaining contractual life (in years)
25.437	20,150	\$24.4375	8
25.687	3,000	25.6875	8

All remaining stock options granted under the 1999 Non-Employee Stock Option Director Plan for an aggregate of 23,150 shares are exercisable at year-end at the above referenced exercise prices.

NOTE 19--REGULATORY ENVIRONMENT

Wisconsin Public Service filed for and received an interim rate order in the Wisconsin jurisdiction effective January 1, 2002. The order authorized a \$55.5 million increase in electric revenues and an increase of \$11.2 million in gas revenues on an annual basis. The revenues are based on a 12.1% return on utility common equity, with equity constituting 55% of the capital structure. These revenues are subject to refund to the extent that they exceed the revenues authorized in the final rate order. The interim rates will be superseded when a final rate order is issued in this case which is expected early in the second quarter of 2002.

Upper Peninsula Power's application for a \$5.7 million rate increase, which had been pending before the Michigan Public Service Commission since October 2000, was dismissed in August 2001 at Upper Peninsula Power's request. Upper Peninsula Power requested a dismissal because the information filed in the case was outdated. Upper Peninsula Power expects to submit a new application for rate increases in 2002.

NOTE 20--SEGMENTS OF BUSINESS

We manage our reportable segments separately due to their different operating and regulatory environments. Our principal business segments are the regulated electric utility operations of Wisconsin Public Service and Upper Peninsula Power and the regulated gas utility operations of Wisconsin Public Service. Our other reportable segments include WPS Energy Services and WPS Power Development. WPS Energy Services is a diversified energy supply and services company, and WPS Power Development is an electric generation asset development company. Nonutility operations and subsidiaries of WPS Resources not already mentioned are included in the Other column. The tables below present information for the respective years pertaining to our operations segmented by lines of business.

Segments of Business (Millions)								
2001	Regulated Utilities			Nonutility and Nonregulated Operations			Reconciling Eliminations	WPS Resources Consolidated
	Electric Utility*	Gas Utility*	Total Utility*	WPS Energy Services	WPS Power Development	Other		
Income Statement								
Total	\$675.7	\$321.6	\$997.3	\$1,575.1	\$141.5	\$1.3	\$(39.7)	\$2,675.5

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NOTES TO FINANCIAL STATEMENTS (Continued)				

revenues	66.4	11.7	78.1	0.7	7.4	0.4	-	86.6
Depreciat and								
decommiss Other income	14.5	0.2	14.7	1.1	2.8	28.1	(9.2)	37.5
(expense)								
Interest expense	28.3	6.0	34.3	0.2	10.3	22.8	(8.3)	59.3
Provision for	31.6	5.9	37.5	4.0	(34.8)	(1.8)	(0.1)	4.8
income taxes								
Income available for common	58.8	8.9	67.7	6.4	2.3	1.3	(0.1)	77.6
sharehold Balance Sheet								
Total assets	1,356.8	375.2	1,732.0	720.1	323.1	167.7	(72.9)	2,870.0
Cash expenditu for long-live assets	175.8	24.9	200.7	10.9	32.1	5.0	-	248.7

* Includes only utility operations. Nonutility operations are included in the Other column.

Segments of Business (Millions)

	Regulated Utilities			Nonutility and Nonregulated Operations			Reconciling Eliminations	WPS Resources Consolidated
	Electric Utility*	Gas Utility*	Total Utility*	WPS Energy Services	WPS Power Development	Other		
Income Statement								
Total revenues	\$ 642.7	\$264.5	\$ 907.2	\$955.6	\$128.1	\$ 1.2	\$(43.1)	\$1,949.0
Depreciat and	82.4	8.9	91.3	1.4	6.7	0.5	-	99.9
decommiss Other income	18.1	0.1	18.2	0.9	1.0	9.7	(9.6)	20.2
(expense)								
Interest expense	27.3	4.8	32.1	0.4	10.9	20.7	(9.8)	54.3
Provision for	33.6	7.6	41.2	0.9	(29.2)	(6.9)	-	6.0
income taxes								
Income available for	60.7	11.6	72.3	1.7	0.9	(7.9)	-	67.0

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Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

common

sharehold

**Balance
Sheet**

Total	1,239.0	305.5	1,544.5	924.9	233.1	178.0	(64.4)	2,816.1
assets								
Cash	138.0	21.5	159.5	0.3	39.0		-	199.1
expenditu						0.3		
for								
long-live								
assets								

* Includes only utility operations. Nonutility operations are included in the Other column.

Segments of Business (Millions)

1999	Regulated Utilities			Nonutility and Nonregulated Operations			Reconciling Eliminations	WPS Resources Consolidated
	Electric Utility*	Gas Utility*	Total Utility*	WPS Energy Services	WPS Power Development	Other		
Income Statement								
Total	\$ 590.4	\$191.5	\$ 781.9	\$292.2	\$ 35.4	\$ 5.7	\$ (16.7)	\$1,098.5
revenues	70.9	8.2	79.1	1.0	3.3	0.3	-	83.7
Depreciat and								
decommiss								
Other	7.2	0.1	7.3	(0.2)	(0.3)	5.7	(3.6)	8.9
income								
(expense)								
Interest	24.0	4.5	28.5	0.3	4.6	11.3	(8.5)	36.2
expense								
Provision	32.0	7.4	39.4	(2.6)	(4.7)	(2.4)	-	29.7
for								
income								
taxes								
Income	56.1	11.2	67.3	(3.5)	(3.8)	(0.4)	-	59.6
available								
for								
common								
sharehold								
Balance Sheet								
Total	1,247.9	267.4	1,515.3	64.8	190.2	184.3	(138.1)	1,816.5
assets								
Cash	120.9	19.8	140.7	0.1	132.1		-	273.2
expenditu						0.3		
for								
long-live								
assets								

* Includes only utility operations. Nonutility operations are included in the Other column.

NOTE 21--QUARTERLY FINANCIAL INFORMATION (Unaudited)

(Millions, except for share amounts)

Three Months Ended

2001

March	June	September	December	Total
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Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Operating revenues	\$997.4	\$577.2	\$517.1	\$583.8	\$2,675.5
Net income	\$ 23.6	\$ 11.7	\$ 21.8	\$ 20.5	\$ 77.6
Average number of shares of common stock	26.5	28.6	28.7	29.2	28.2
Basic earnings per share *	\$0.89	\$0.41	\$0.76	\$0.70	\$2.75
Diluted earnings per share *	\$0.89	\$0.41	\$0.76	\$0.70	\$2.74

	March	June	2000 September	December	Total
Operating revenues	\$398.8	\$374.2	\$456.9	\$719.1	\$1,949.0
Net income	\$ 29.2	\$ 11.4	\$ 12.9	\$ 13.5	\$ 67.0
Average number of shares of common stock	26.6	26.4	26.4	26.4	26.5
Basic earnings per share	\$1.10	\$0.43	\$0.49	\$0.51	\$2.53
Diluted earnings per share	\$1.10	\$0.43	\$0.49	\$0.51	\$2.53

Because of various factors, which affect the utility business, the quarterly results of operations are not necessarily comparable.

* Earnings per share for the individual quarters of 2001 do not total the year ended 2001 earnings per share amount because of the significant changes to the average number of shares outstanding throughout the year.

NOTE 22--NEW ACCOUNTING STANDARDS

Effective January 1, 2002, WPS Resources adopted Statement of Financial Accounting Standards No. 142, "Goodwill and Other Intangible Assets." Under Statement No. 142 amortization of goodwill is no longer allowed. Instead, an assessment of fair-value will be used to test for impairment of goodwill on an annual basis or when circumstances indicate a possible impairment.

Most of the goodwill at WPS Resources is related to the Wisconsin Fuel and Light acquisition. In accordance with the requirements of the statement, we prepared an evaluation of the fair market value of the gas utility business segment to assess the potential impairment of the goodwill balance. Based on the estimated fair value, an impairment charge was not required at January 1, 2002.

In June 2001, the Financial Accounting Standards Board finalized Statement of Financial Accounting Standards No. 143, "Accounting for Asset Retirement Obligations." This statement applies to all entities with legal obligations associated with the retirement of a tangible long-lived asset that result from the acquisition, construction, or development and/or normal operation of a long-lived asset. An asset retirement obligation should be recognized when it meets the definition of a liability and be measured at fair value. We are still analyzing the impact this statement will have on WPS Resources and its subsidiaries. It will be effective for WPS Resources on January 1, 2003.

Effective January 1, 2002, we adopted Statement of Financial Accounting Standards No. 144, "Accounting for the Impairment or Disposal of Long-Lived Assets." The statement intends to unify the accounting for long-lived assets to be disposed of, based on the framework established by Financial Accounting Standards No. 121, "Accounting for the Impairment of Long-Lived Assets and for Long-Lived Assets to be Disposed Of." The statement didn't have a significant impact on WPS Resources.

ITEM 8. FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA

WISCONSIN PUBLIC SERVICE CORPORATION

L. NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/30/2002	Dec 31, 2001
NOTES TO FINANCIAL STATEMENTS (Continued)			

The following are supplemental notes to the WPS Resources Corporation financial statements and should be read in conjunction with WPS Resources consolidated financial statements and the related notes.

NOTE 1--CASH AND EQUIVALENTS

We consider short-term investments with an original maturity of three months or less to be cash equivalents.

Cash paid for taxes during 2001, 2000, and 1999 was \$43.0 million, \$45.2 million, and \$44.4 million, respectively. During 2001, cash paid for interest totaled \$23.6 million. For 2000 and 1999, \$24.4 million and \$22.9 million were paid for interest, respectively.

The following noncash investing and financing activities occurred in 2001:

1. An investment in American Transmission Company, LLC was made with the exchange of \$71.1 million of transmission assets net of accumulated depreciation for an approximate 11% equity interest in American Transmission Company and a \$32.2 million return of capital as shown on the Consolidated Statements of Cash Flows.
2. As a result of the merger of Wisconsin Fuel and Light into Wisconsin Public Service, Wisconsin Public Service acquired the assets and assumed certain liabilities of Wisconsin Fuel and Light Company. In connection with the merger WPS Resources contributed \$54.8 million of additional capital to Wisconsin Public Service.

There were no noncash investing and financing activities during 2000.

The following noncash investing and financing activities occurred in 1999:

1. A capital lease obligation of \$74.1 million was incurred when Wisconsin Public Service entered into a long-term lease agreement for utility plant assets.
2. Net cash surrender value of a key executive life insurance policy of \$11.8 million was transferred from Wisconsin Public Service to WPS Resources.
3. Nonutility assets of \$0.1 million were transferred from Wisconsin Public Service to WPS Resources.

NOTE 2--FAIR VALUE OF FINANCIAL INSTRUMENTS

The following methods and assumptions were used to estimate the fair value of each class of financial instruments for which it is practicable to estimate such value:

Cash, Short-Term Investments, Energy Conservation Loans, Notes Payable, and Outstanding Commercial Paper: The carrying amount approximates fair value due to the short maturity of those investments and obligations.

Nuclear Decommissioning Trusts: The value of nuclear decommissioning trust investments included in utility plant is recorded at market value, net of taxes payable on unrealized gains and losses. The amount recorded in nuclear decommissioning trusts - other assets represents income taxes payable on unrealized gains and losses.

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NOTES TO FINANCIAL STATEMENTS (Continued)			

Long-Term Debt and Preferred Stock: The fair value of long-term debt, and preferred stock are estimated based on the quoted market price for the same or similar issues or on the current rates offered to WPS Resources for debt of the same remaining maturity.

Risk Management Activities: All derivatives are recorded at their fair value in accordance with Statement of Financial Accounting Standards No. 133, "Accounting for Derivative Instruments and Hedging Activities," as amended. Refer to Note 4 of WPS Resources Notes to Consolidated Financial Statements for more information.

The estimated fair values of Wisconsin Public Service's financial instruments as of December 31 were:

(Millions)	2001		2000	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value
Cash and cash equivalents	\$ 9.9	\$ 9.9	\$ 4.4	\$ 4.4
Energy conservation loans	2.6	2.6	3.5	3.5
Nuclear decommissioning trusts - utility plant	311.3	311.3	207.2	207.2
Nuclear decommissioning trusts - other assets	22.4	22.4	18.3	18.3
Notes payable	10.0	10.0	10.0	10.0
Commercial paper	-	-	60.0	60.0
Long-term debt (excluding capital lease obligation)	381.1	377.6	284.2	286.9
Preferred stock	51.2	43.9	51.2	41.9
Risk management activities	5.0	5.0	-	-

NOTE 3--REGULATORY ASSETS AND LIABILITIES

The following regulatory assets and liabilities were reflected in Wisconsin Public Service's consolidated balance sheets as of December 31:

(Millions)	2001	2000
Regulatory assets		
Demand-side management expenditures	\$ 9.6	\$20.7
Environmental remediation costs (net of insurance recoveries)	38.5	29.0
Funding for enrichment facilities	3.6	4.1
Pension curtailment loss	8.1	8.1
Deferred nuclear costs	9.9	-
Unamortized loss on debt	4.5	1.4
Deferred American Transmission Company costs	4.4	0.5
Other	10.4	8.6
Total	\$89.0	\$72.4
Regulatory liabilities		
Income tax related items	\$18.4	\$17.3
Unrealized gain on decommissioning trust	22.4	18.3
Pension settlement gain	11.8	-
Deferred gain on emission allowance sales	6.0	2.9
Natural gas derivatives	5.0	-
Interest from tax refunds	5.0	3.8
Other	2.1	0.4
Total	\$70.7	\$42.7

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NOTES TO FINANCIAL STATEMENTS (Continued)			

NOTE 4--COMMON EQUITY

Wisconsin Public Service is restricted by a Public Service Commission of Wisconsin order to pay normal common stock dividends of no more than 109% of the previous year's common stock dividend without the Public Service Commission of Wisconsin's approval. WPS Resources may provide equity contributions or request a return of capital in order to maintain utility common equity levels consistent with those allowed by the regulators. Wisconsin law prohibits Wisconsin Public Service from making loans to or guaranteeing obligations of WPS Resources or its other subsidiaries.

During 2001, Wisconsin Public Service received equity contributions of \$95.0 million from WPS Resources. Wisconsin Public Service paid common dividends of \$59.5 million to WPS Resources in 2001. Also during 2001, WPS Resources received a return of capital from Wisconsin Public Service of \$35.0 million. The equity contributions, common dividends, and returns of capital allowed Wisconsin Public Service's average equity capitalization ratio for ratemaking to remain near target levels as established by the Public Service Commission of Wisconsin in its most recent rate order.

NOTE 5--LONG-TERM DEBT

At Wisconsin Public Service, utility plant assets secure first mortgage bonds. In August 2001, Wisconsin Public Service retired \$53.1 million of 8.80% first mortgage bonds that would have matured in 2021.

Wisconsin Public Service issued \$150.0 million of 6.125% senior notes on August 14, 2001, which will mature in 2011. These notes are secured by a pledge of first mortgage bonds and become unsecured if Wisconsin Public Service retires all of its outstanding first mortgage bonds.

At December 31, 2001, Wisconsin Public Service was in compliance with all covenants relating to outstanding debt. A schedule of all principal debt payment amounts, including bond maturities and excluding capital lease payments is as follows:

<u>Year ending December 31 (Millions)</u>	
2002	\$ 50.0
2003	50.0
2004	-
2005	9.1
2006	-
Later years	272.0
<u>Total payments</u>	<u>\$381.1</u>

NOTE 6--SHORT-TERM DEBT AND LINES OF CREDIT

To provide short-term borrowing flexibility and security for commercial paper outstanding, Wisconsin Public Service maintains bank lines of credit. These lines of credit require a fee.

The information in the table below relates to short-term debt and lines of credit for the years indicated:

<u>(Millions, except for percentages)</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
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NOTES TO FINANCIAL STATEMENTS (Continued)			

(Millions, except for percentages)	2001	2000	1999
As of end of year			
Commercial paper outstanding	\$ -	\$60.0	\$40.0
Average discount rate on outstanding commercial paper	-%	6.62%	6.50%
Short-term notes payable outstanding	\$10.0	\$10.0	\$10.0
Average interest rate on short-term notes payable	2.06%	6.73%	6.43%
Available (unused) lines of credit	\$55.0	\$65.0	\$30.0
For the year			
Maximum amount of short-term debt	\$90.0	\$73.0	\$54.0
Average amount of short-term debt	\$47.3	\$44.8	\$29.0
Average interest rate on short-term debt	4.41%	6.51%	5.27%

NOTE 7--INCOME TAXES

Deferred income taxes are provided for temporary differences in the recognition of certain assets or liabilities for tax and financial reporting purposes. The principal components of Wisconsin Public Service's deferred tax assets and liabilities recognized in the balance sheet as of December 31 are as follows:

(Millions)	2001	2000
Deferred tax assets		
Plant related	\$ 62.8	\$ 78.5
Employee benefits	33.3	31.0
Regulatory deferrals	5.7	4.7
Other	0.3	0.5
Total	\$102.1	\$114.7
Deferred tax liabilities		
Plant related	\$165.1	\$183.4
Employee benefits	29.9	31.3
Regulatory deferrals	16.2	8.6
Other	7.5	0.4
Total	\$218.7	\$223.7
Net deferred tax liabilities	\$116.6	\$109.0

The following is a reconciliation of the difference between the current and future tax expense that would be computed by applying the federal statutory rate to income before income taxes, and the actual current and future income tax expense that was recorded on the income statement for the year ended December 31:

(Millions, except for percentages)	2001		2000		1999	
	Rate	Amount	Rate	Amount	Rate	Amount
Statutory federal income tax	35.0%	\$44.6	35.0%	\$39.7	35.0%	\$37.9
State income taxes, net	5.1	6.4	5.5	6.3	5.3	5.8
Investment tax credit restored	(1.2)	(1.5)	(1.4)	(1.6)	(1.5)	(1.6)
Rate difference on reversal of income tax temporary differences	(1.6)	(2.0)	(1.3)	(1.5)	(1.7)	(1.8)
Other differences, net	(2.9)	(3.6)	(2.5)	(2.8)	(1.9)	(2.2)
Effective income tax	34.4%	\$43.9	35.3%	\$40.1	35.2%	\$38.1
Current provision						
Federal		\$33.3		\$36.0		\$41.9
State		7.4		8.6		9.4

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NOTES TO FINANCIAL STATEMENTS (Continued)			

Deferred benefit	4.7	(2.9)	(11.6)
Investment tax credit restored, net	(1.5)	(1.6)	(1.6)
Total income tax expense	\$43.9	\$40.1	\$38.1

Wisconsin Public Service is refunding taxes for which deferred taxes were recorded in prior years at rates greater than current rates to customers prospectively as the temporary differences reverse. The regulatory liability for these refunds totaled \$18.4 million as of December 31, 2001 and \$17.3 million as of December 31, 2000.

NOTE 8--MINORITY INTEREST

WPS Investments is a consolidated subsidiary of Wisconsin Public Service that was created to hold the company's entire investment in the American Transmission Company. Minority interest at Wisconsin Public Service is the result of joint ownership in WPS Investments. At December 31, 2001, Wisconsin Public Service had an approximate 74% ownership interest in WPS Investments. WPS Resources and Upper Peninsula Power have approximate 1% and 25% ownership interests, respectively, in WPS Investments at December 31, 2001. At December 31, 2000, Wisconsin Public Service had a 100% ownership in WPS Investments. The ownership interests have varied throughout 2001 and will continue to change as additional assets are contributed to WPS Investments by the utilities or cash is contributed by WPS Resources.

NOTE 9--SEGMENTS OF BUSINESS

Wisconsin Public Service manages its reportable segments separately due to their different operating and regulatory environments. Its principal business segments are the regulated electric utility operations and the regulated gas utility operations. The tables below present information for the respective years pertaining to the operations of Wisconsin Public Service segmented by lines of business.

Segments of Business (Millions)	Regulated Utilities			Other*	Wisconsin Public Service Consolidated
	Electric Utility	Gas Utility	Total Utility		
2001					
Income Statement					
Operating revenues	\$610.7	\$321.6	\$ 932.3	\$ -	\$ 932.3
Depreciation and decommissioning	60.9	11.7	72.6	-	72.6
Other income	13.2	0.2	13.4	23.2	36.6
Interest expense	24.0	6.0	30.0	1.2	31.2
Income taxes	30.7	5.9	36.6	7.3	43.9
Earnings on common stock	57.9	8.9	66.8	13.8	80.6
Balance Sheet					
Total assets	1,245.3	375.2	1,620.5	110.4	1,730.9
Cash expenditures for long-lived assets	163.7	24.9	188.6	-	188.6

* Nonutility operations are included in the Other column.

Segments of Business (Millions)	Regulated Utilities			Other*	Wisconsin Public Service Consolidated
	Electric	Gas	Total		

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Wisconsin Public Service Corporation		04/30/2002	Dec 31, 2001
NOTES TO FINANCIAL STATEMENTS (Continued)			

2000	Utility	Utility	Utility		
Income Statement					
Operating revenues	\$ 576.0	\$264.5	\$ 840.5	\$ -	\$ 840.5
Depreciation and decommissioning	76.4	8.9	85.3	-	85.3
Other income	18.1	0.1	18.2	1.5	19.7
Interest expense	22.9	4.8	27.7	1.2	28.9
Income taxes	32.7	7.6	40.3	(0.2)	40.1
Earnings on common stock	58.2	11.6	69.8	0.6	70.4
Balance Sheet					
Total assets	1,112.4	305.5	1,417.9	85.3	1,503.2
Cash expenditures for long-lived assets	129.0	21.5	150.5	0.1	150.6

* Nonutility operations are included in the Other column.

Segments of Business (Millions)					
Regulated Utilities					Wisconsin Public Service Consolidated
1999	Electric Utility	Gas Utility	Total Utility	Other*	
Income Statement					
Operating revenues	\$ 527.9	\$191.5	\$ 719.4	\$ -	\$ 719.4
Depreciation and decommissioning	65.0	8.2	73.2	-	73.2
Other income	6.5	0.1	6.6	2.0	8.6
Interest expense	19.7	4.6	24.3	0.3	24.6
Income taxes	30.7	7.4	38.1	(0.1)	38.0
Earnings on common stock	54.1	11.3	65.4	1.7	67.1
Balance Sheet					
Total assets	1,122.7	267.4	1,390.1	19.8	1,409.9
Cash expenditures for long-lived assets	114.0	19.8	133.8	0.3	134.1

* Nonutility operations are included in the Other column.

NOTE 10--QUARTERLY FINANCIAL INFORMATION (Unaudited)

(Millions)					
Three Months Ended					
2001					
	March	June	September	December	Total
Operating revenues	\$314.8	\$197.4	\$204.2	\$215.9	\$932.3
Earnings on common stock	\$ 24.5	\$ 13.2	\$ 20.9	\$ 22.0	\$ 80.6
2000					
	March	June	September	December	Total
Operating revenues	\$217.1	\$183.1	\$190.1	\$250.2	\$840.5
Earnings on common stock	\$ 27.3	\$ 11.7	\$ 15.8	\$ 15.6	\$ 70.4

Because of various factors, which affect the utility business, the quarterly results of operations are not necessarily comparable.

NOTE 11--RELATED PARTY TRANSACTIONS

Wisconsin Public Service enters into transactions with Upper Peninsula Power and WPS Energy Services, which are both wholly-owned subsidiaries of WPS Resources. For 2001, Wisconsin Public Service recorded revenue of \$21.4 million from electric sales to Upper Peninsula Power and \$2.5 million from gas sales to WPS Energy Services. Wisconsin Public Service also purchased \$5.2 million of gas from WPS Energy Services. During 2000, Wisconsin Public Service recorded revenue of \$20.6 million from electric sales to Upper Peninsula Power and \$0.9 million from gas sales to WPS Energy Services. In addition, Wisconsin Public Service purchased \$5.7 million of gas from WPS Energy Services. During

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
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NOTES TO FINANCIAL STATEMENTS (Continued)			

1999, Wisconsin Public Service recorded revenue of \$8.3 million from electric sales to Upper Peninsula Power and \$2.8 million from gas sales to WPS Energy Services. Wisconsin Public Service also purchased \$1.5 million of gas from WPS Energy Services. Included in the accounts receivable balance at December 31, 2001 are amounts due from related parties under the relationships described.

NOTE 12--GAIN OR LOSS ON REACQUIRED BONDS

Wisconsin Public Service generally purchases small amounts of bonds on a regular basis to meet annual sinking fund requirements. The gain or loss on these reacquired bonds is recorded currently on the income statement in Account 421, Miscellaneous Non-Operating Income. Wisconsin Public Service occasionally repurchases a significant amount of bonds. The gain or loss on this type of repurchase is deferred on the balance sheet and amortized to the income statement with rate treatment as directed by the Public Service Commission of Wisconsin.

In 1993, Wisconsin Public Service repurchased its 8.20% Series Due 2012 bonds and in 2001 Wisconsin Public Service repurchased its 8.80% Series Due 2012 bonds. Deferral of the loss on reacquired debt is recorded in Account 189 and amortized to the income statement on a revenue neutral basis as directed by the Public Service Commission of Wisconsin. As of December 31, 2001, the following deferrals were outstanding:

Year	Series	Repurchased	Deferral
1993	8.20%	\$45,000,000	\$1,318,003
2001	8.80%	\$53,100,000	\$3,205,860

NOTE 13--CONTINGENT TAX LIABILITIES

Wisconsin Public Service has received Wisconsin income tax audits reports for the years 1982-1986 and 1987-1989 asserting tax deficiencies. Wisconsin Public Service is contesting the Wisconsin audit reports. Management believes costs associated with the audits will be recoverable in future rates. The Internal Revenue Service is auditing Wisconsin Public Service for the years 1999-2000, at this time no issues have been identified by the audit team for those years.

NOTE 14--RECONCILIATION FOR CASH FLOW STATEMENT

The balance in cash and cash equivalents at the end of the current and previous years consists of the items shown below.

Interest and Income Taxes Paid:

	Current Year	Previous Year
Interest (Net of Amount Capitalized)	\$22,579,629	\$23,338,659
Income Taxes	\$42,938,400	\$45,139,187
Cash	\$0	\$0
Working Funds	\$51,460	\$52,460
Other Special Discounts	\$2,894,295	\$1,855,250
Temporary Cash Investments	\$6,900,000	\$2,300,000
Total	\$9,845,755	\$4,207,710

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Wisconsin Public Service Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

NOTE 15

In association with Title XI of the Energy Policy Act of 1992, Wisconsin Public Service recorded the wholesale and Michigan portions of decommissioning and decontamination enrichment facility funding expenses in Account 518. Expenses of \$608,788 were recorded to Account 518 in 2001. Because of a potential refund from the Department of Energy, the Wisconsin portion was deferred in a 182 regulatory asset account prior to 1999. In 1999 and 2000, Wisconsin Public Service amortized the entire Wisconsin portion that was previously deferred in addition to the Michigan portion, which was always amortized and not deferred. Subsequent to 2000, there are no dollars remaining in the 182 regulatory asset account to be amortized to Account 518. Wisconsin Public Service and several other utilities are participating in lawsuits filed against the Department of Energy in the United States Court of Federal Claims disputing the decommissioning and decontamination assessment.

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Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION				
Line No.	Classification (a)	Total (b)	Electric (c)	
1	Utility Plant			
2	In Service			
3	Plant in Service (Classified)	2,115,600,025	1,614,937,890	
4	Property Under Capital Leases	74,129,810	74,129,810	
5	Plant Purchased or Sold			
6	Completed Construction not Classified			
7	Experimental Plant Unclassified			
8	Total (3 thru 7)	2,189,729,835	1,689,067,700	
9	Leased to Others			
10	Held for Future Use			
11	Construction Work in Progress	53,917,798	29,401,394	
12	Acquisition Adjustments	10,142,893	10,142,893	
13	Total Utility Plant (8 thru 12)	2,253,790,526	1,728,611,987	
14	Accum Prov for Depr, Amort, & Depl	1,415,680,000	1,189,069,808	
15	Net Utility Plant (13 less 14)	838,110,526	539,542,179	
16	Detail of Accum Prov for Depr, Amort & Depl			
17	In Service:			
18	Depreciation	1,410,190,959	1,186,721,635	
19	Amort & Depl of Producing Nat Gas Land/Land Right			
20	Amort of Underground Storage Land/Land Rights			
21	Amort of Other Utility Plant	5,489,040	2,348,173	
22	Total In Service (18 thru 21)	1,415,679,999	1,189,069,808	
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	Total Leased to Others (24 & 25)			
27	Held for Future Use			
28	Depreciation			
29	Amortization			
30	Total Held for Future Use (28 & 29)			
31	Abandonment of Leases (Natural Gas)			
32	Amort of Plant Acquisition Adj			
33	Total Accum Prov (equals 14) (22,26,30,31,32)	1,415,679,999	1,189,069,808	

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION					
Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
351,657,644				149,004,491	3
					4
					5
					6
					7
351,657,644				149,004,491	8
					9
					10
3,369,234				21,147,170	11
					12
355,026,878				170,151,661	13
159,101,347				67,508,845	14
195,925,531				102,642,816	15
					16
					17
159,101,192				64,368,132	18
					19
					20
154				3,140,713	21
159,101,346				67,508,845	22
					23
					24
					25
					26
					27
					28
					29
					30
					31
					32
159,101,346				67,508,845	33

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)					
1. Report below the costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling; owned by the respondent.					
2. If the nuclear fuel stock is obtained under leasing arrangements, attach a statement showing the amount of nuclear fuel leased, the quantity used and quantity on hand, and the costs incurred under such leasing arrangements.					
Line No.	Description of item (a)	Balance Beginning of Year (b)	Changes during Year Additions (c)		
1	Nuclear Fuel in process of Refinement, Conv, Enrichment & Fab (120.1)				
2	Fabrication				
3	Nuclear Materials				
4	Allowance for Funds Used during Construction	-1,706	1,706		
5	(Other Overhead Construction Costs)				
6	SUBTOTAL (Total 2 thru 5)	-1,706			
7	Nuclear Fuel Materials and Assemblies				
8	In Stock (120.2)	4,976,593	-535,866		
9	In Reactor (120.3)	23,094,003	13,943,331		
10	SUBTOTAL (Total 8 & 9)	28,070,596			
11	Spent Nuclear Fuel (120.4)	155,701,596	75,377,006		
12	Nuclear Fuel Under Capital Leases (120.6)				
13	(Less) Accum Prov for Amortization of Nuclear Fuel Assem (120.5)	167,730,020	75,176,869		
14	TOTAL Nuclear Fuel Stock (Total 6, 10, 11, 12, less 13)	16,040,466			
15	Estimated net Salvage Value of Nuclear Materials in line 9				
16	Estimated net Salvage Value of Nuclear Materials in line 11				
17	Est Net Salvage Value of Nuclear Materials in Chemical Processing				
18	Nuclear Materials held for Sale (157)				
19	Uranium				
20	Plutonium				
21	Other				
22	TOTAL Nuclear Materials held for Sale (Total 19, 20, and 21)				

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)					
Changes during Year		Balance End of Year (f)	Line No.		
Amortization (d)	Other Reductions (Explain in a footnote) (e)				
			1		
			2		
			3		
			4		
			5		
			6		
			7		
		4,440,727	8		
		37,037,334	9		
		41,478,061	10		
		231,078,602	11		
			12		
-6,726,528	2,004,439	247,628,978	13		
		24,927,685	14		
			15		
			16		
			17		
			18		
			19		
			20		
			21		
			22		

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/30/2002	Dec 31, 2001
FOOTNOTE DATA			

Schedule Page: 202 Line No.: 11 Column: c

Includes MGE's share of spent fuel.

Schedule Page: 202 Line No.: 13 Column: e

Transfer in the amount of \$1,395,650.39 from 120.5 to 232 to pay DOE disposal cost;
transfer in the amount of \$608,788.54 from 120.5 to 182.3 to fund D&D facility.

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Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)					
<p>1. Report below the original cost of electric plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Show in a footnote the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above</p>					
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)		
1	1. INTANGIBLE PLANT				
2	(301) Organization				
3	(302) Franchises and Consents	460,188	42,861		
4	(303) Miscellaneous Intangible Plant	4,685,050	1,428,073		
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	5,145,238	1,470,934		
6	2. PRODUCTION PLANT				
7	A. Steam Production Plant				
8	(310) Land and Land Rights	4,424,683			
9	(311) Structures and Improvements	86,467,081	1,205,717		
10	(312) Boiler Plant Equipment	369,521,472	30,727,204		
11	(313) Engines and Engine-Driven Generators				
12	(314) Turbogenerator Units	76,716,504	445,858		
13	(315) Accessory Electric Equipment	42,912,023	290,049		
14	(316) Misc. Power Plant Equipment	14,655,626	592,029		
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	594,697,389	33,260,857		
16	B. Nuclear Production Plant				
17	(320) Land and Land Rights	436,137	188,489		
18	(321) Structures and Improvements	20,116,139	9,423,161		
19	(322) Reactor Plant Equipment	67,863,809	75,833,171		
20	(323) Turbogenerator Units	21,202,749	9,760,555		
21	(324) Accessory Electric Equipment	14,278,327	6,996,193		
22	(325) Misc. Power Plant Equipment	7,125,407	4,729,939		
23	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)	131,022,568	106,931,508		
24	C. Hydraulic Production Plant				
25	(330) Land and Land Rights	1,818,332			
26	(331) Structures and Improvements	3,369,379	11,861		
27	(332) Reservoirs, Dams, and Waterways	11,342,965	54,388		
28	(333) Water Wheels, Turbines, and Generators	7,117,754	162,934		
29	(334) Accessory Electric Equipment	3,579,799	41,909		
30	(335) Misc. Power PLant Equipment	146,863	22,801		
31	(336) Roads, Railroads, and Bridges	25,383			
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)	27,400,475	293,893		
33	D. Other Production Plant				
34	(340) Land and Land Rights	271,355	200,520		
35	(341) Structures and Improvements	6,069,366	9,060		
36	(342) Fuel Holders, Products, and Accessories	2,610,725	13,629		
37	(343) Prime Movers				
38	(344) Generators	105,716,897	232,529		
39	(345) Accessory Electric Equipment	2,517,639	574,839		

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
					2
			503,049		3
			6,113,123		4
			6,616,172		5
					6
					7
	-4,554		4,420,129		8
235,959	4,554		87,441,393		9
13,717,763	183	-4,538	386,526,558		10
					11
4,847		-1	77,157,514		12
32,979	8,207,286	-751,941	50,624,438		13
134,967		4,360	15,117,048		14
14,126,515	8,207,469	-752,120	621,287,080		15
					16
			624,626		17
69,748		-7,809	29,461,743		18
6,710,860		13,117	136,999,237		19
161,473		4	30,801,835		20
37,743	2,460,820	-338,319	23,359,278		21
549,129		8,807	11,315,024		22
7,528,953	2,460,820	-324,200	232,561,743		23
					24
5,024		-506,888	1,306,420		25
-15			3,381,255		26
18,831		1	11,378,523		27
		-1	7,280,687		28
20,271	783,217	-111,742	4,272,912		29
230		-149	169,285		30
			25,383		31
44,341	783,217	-618,779	27,814,465		32
					33
			471,875		34
2,326			6,076,100		35
4,039		-125,218	2,495,097		36
					37
125,254			105,824,172		38
66,042	-184,060	1,360,960	4,203,336		39

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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)					
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)		
40	(346) Misc. Power Plant Equipment	119,559	3,205		
41	TOTAL Other Prod. Plant (Enter Total of lines 34 thru 40)	117,305,541	1,033,782		
42	TOTAL Prod. Plant (Enter Total of lines 15, 23, 32, and 41)	870,425,973	141,520,040		
43	3. TRANSMISSION PLANT				
44	(350) Land and Land Rights	9,761,262			
45	(352) Structures and Improvements				
46	(353) Station Equipment	63,835,248	1,272		
47	(354) Towers and Fixtures	2,822,603			
48	(355) Poles and Fixtures	41,041,943	665		
49	(356) Overhead Conductors and Devices	33,077,721	610		
50	(357) Underground Conduit	4,475,941			
51	(358) Underground Conductors and Devices	1,581,369			
52	(359) Roads and Trails				
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	156,596,087	2,547		
54	4. DISTRIBUTION PLANT				
55	(360) Land and Land Rights	2,060,153	17,649		
56	(361) Structures and Improvements	3,016			
57	(362) Station Equipment	68,024,035	8,567,740		
58	(363) Storage Battery Equipment				
59	(364) Poles, Towers, and Fixtures	77,260,507	4,636,410		
60	(365) Overhead Conductors and Devices	71,512,493	3,018,417		
61	(366) Underground Conduit	4,765,129	330,022		
62	(367) Underground Conductors and Devices	72,089,339	6,359,632		
63	(368) Line Transformers	156,882,191	8,810,483		
64	(369) Services	93,353,172	6,571,599		
65	(370) Meters	35,081,700	12,274,428		
66	(371) Installations on Customer Premises	8,103,931	475,901		
67	(372) Leased Property on Customer Premises				
68	(373) Street Lighting and Signal Systems	9,428,821	1,061,070		
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	598,564,487	52,123,351		
70	5. GENERAL PLANT				
71	(389) Land and Land Rights	390,180			
72	(390) Structures and Improvements	5,672,627	153,619		
73	(391) Office Furniture and Equipment	2,772,980	1,837,907		
74	(392) Transportation Equipment	76,461	55,670		
75	(393) Stores Equipment				
76	(394) Tools, Shop and Garage Equipment	3,029,911	142,639		
77	(395) Laboratory Equipment	5,153,930	611,165		
78	(396) Power Operated Equipment				
79	(397) Communication Equipment	9,610,298	687,557		
80	(398) Miscellaneous Equipment	31,889			
81	SUBTOTAL (Enter Total of lines 71 thru 80)	26,738,276	3,488,557		
82	(399) Other Tangible Property				
83	TOTAL General Plant (Enter Total of lines 81 and 82)	26,738,276	3,488,557		
84	TOTAL (Accounts 101 and 106)	1,657,470,061	198,605,429		
85	(102) Electric Plant Purchased (See Instr. 8)				
86	(Less) (102) Electric Plant Sold (See Instr. 8)				
87	(103) Experimental Plant Unclassified				
88	TOTAL Electric Plant in Service (Enter Total of lines 84 thru 87)	1,657,470,061	198,605,429		

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
			122,764		40
197,661	-184,060	1,235,742	119,193,344		41
21,897,470	11,267,446	-459,357	1,000,856,632		42
					43
	-9,761,262	1	1		44
					45
897	-63,835,248	-463	-88		46
	-2,822,603				47
136	-41,041,943	-529			48
124	-33,077,721	-486			49
	-4,475,941				50
	-1,581,369				51
					52
1,157	-156,596,087	-1,477	-87		53
					54
24,668		-63,115	1,990,019		55
	1,409,790		1,412,806		56
397,924	-613,926	-70,105	75,509,820		57
					58
746,487	3,580,162	375,279	85,105,871		59
373,157	2,741,368	203,171	77,102,292		60
11,477		-8,772	5,074,902		61
290,913		4,847	78,162,905		62
2,022,191		28,454	163,698,937		63
439,833			99,484,938		64
893,836		85	46,462,377		65
135,060		-105,754	8,339,018		66
					67
76,978		-482,345	9,930,568		68
5,412,524	7,117,394	-118,255	652,274,453		69
					70
			390,180		71
74,364		854	5,752,736		72
		230,644	4,841,531		73
			132,131		74
					75
		9,379	3,181,929		76
		123,214	5,888,309		77
					78
133,920	-2,554,372	1,492,262	9,101,825		79
			31,889		80
208,284	-2,554,372	1,856,353	29,320,530		81
					82
208,284	-2,554,372	1,856,353	29,320,530		83
27,519,435	-140,765,619	1,277,264	1,689,067,700		84
					85
					86
					87
27,519,435	-140,765,619	1,277,264	1,689,067,700		88

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)					
1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.					
2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.					
Line No.	Description and Location Of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)	
1	Land and Rights:				
2	Other				
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21	Other Property:				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47	Total			0	

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)				
1. Report below descriptions and balances at end of year of projects in process of construction (107) 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts) 3. Minor projects (5% of the Balance End of the Year for Account 107 or \$100,000, whichever is less) may be grouped.				
Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)		
1	Exeland to Oliver MN PWR Invoices	4,489,535		
2	Weston To Arrowhead Engineering Only	4,475,198		
3	AMR Devices not in Service/ Acctg Use	3,511,847		
4	Replace IFM Software	2,070,328		
5	Transaction Management System Software	754,042		
6	Roosevelt RD.- Const. 138 KV & 69 KV Sections -ATCO	728,567		
7	KNP-CR A/C Modify SW and Replace Chillers	680,619		
8	KNP Facilities from the SGR	595,475		
9	T of Glenmore- Purch Wind Turbines	530,000		
10	KNP Upgrade Fire Alarm System	524,783		
11	Grandfather Falls- Replace 6.9/ 46 KV Xformers	504,419		
12	Roosevelt RD.- Construct 138/ 24.9 KV Sub- WPS	449,404		
13	DCR3089 -Replace Control Room Recorders	399,138		
14	M-117 Loop into Roosevelt RD 138 KV	392,764		
15	E4 CI Comb Control ENHNCMNTS PH2 4801 11 28179	378,511		
16	C1 Generator Repairs- 4501 11 28350	376,211		
17	KNP CMMS Implementation Phase 2	324,414		
18	Summit Lake- Construct 115/24.9 KV Sub-WPSC	316,652		
19	STB CTH X Road Move CTH X (Door County) 12092	283,053		
20	KNP- DCR 3128- REPL Component Cooling Pumps	262,132		
21	IFM Data Migration Software	261,319		
22	WAB CTH T FRM Summit LK Sub to WAB. DIST. SYST 3PH	260,227		
23	Merrill Hydro- Add 46/24.9 KV Source	255,737		
24	E39 Glenview -Replace BK. 4 Xformer W/22 MVA Unit	204,595		
25	DCR 3182- Upgrade Radiation Monitor R-15	203,240		
26	KNP-DCR3105 Install Chemistry ION Chromatograph	199,580		
27	KNP Microsoft Windows 2000	176,774		
28	C1 Low Nox Combustion Initiative 4501 11 28458	159,546		
29	C1 CI Millwork 4501 11 28458	154,922		
30	KNP Simulator Model Replacement	141,124		
31	KNP- Remodel Annex BLDG-3RD Floor	137,139		
32	E4- PSH Replacement 4807-11-28363	134,367		
33	Aviation Sub.-Add Second 24.94 KV Feeder	128,795		
34	C1 Secondary Air Actuators 4501 11 12 28518	117,528		
35	W28 Maine-Add 115/46KV Xformer & Breakers-ATCO	112,476		
36				
37	Projects with Balances Less Than \$100,000	4,706,933		
38				
39				
40				
41				
42				
43	TOTAL	29,401,394		

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CONSTRUCTION OVERHEADS - ELECTRIC					
1. List in column (a) to kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items. 2. On Page 218 furnish information concerning construction overheads. 3. A respondent should not report "none" to the page if no overhead apportionments are made, but rather should explain on Page 218 the accounting procedures, employed and the amounts of engineering, supervision and administrative costs, etc. which are directly charged to construction. 4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.					
Line No.	Description of overhead (a)	Total amount charged for the year (b)			
1	Special Engineering Services & Expenses	16,250,694			
2	Local Engineering	1,738,840			
3	Allowance for Funds Used During Construction	3,288,948			
4					
5					
6					
7					
8					
9					
10					
11					
12					
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45					
46	TOTAL	21,278,482			

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

- For each construction overhead explain: (a) the nature and extent of work, etc. the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.
- Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Electric Plant instructions 3(17) of the U.S. of A.
- Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.

Construction supervision and engineering applicable to construction are accumulated as a matter of primary distribution on a percentage basis over utility plant work orders monthly as expenditures to those work orders are incurred. Specific overhead expenditures incurred for the benefit of particular projects are distributed directly to such individual jobs and allocated to direct construction costs when those work orders are closed.

Retail allowances for funds used during construction (AFUDC) was capitalized and compounded monthly at an annual rate of 2.9864% debt and 7.1136% equity as approved in the Public Service Commission of Wisconsin rate case on retail jurisdiction plant gross construction expenditures. AFUDC for the retail jurisdiction was calculated on 50% of the average monthly eligible CWIP balance of 2001 after adjusting for contract retainage and accounts payable accruals. AFUDC was calculated on 100% of KNPP steam generators. The retail AFUDC in excess of that capitalized pursuant to EPI 3(17) is in account 182, Regulatory Assets.

FERC AFUDC is capitalized monthly and compounded semiannually at the current debt and equity rate on FERC jurisdiction plant expenditures. AFUDC and FERC jurisdiction was computed on the average monthly CWIP balance by FERC order #298. AFUDC was calculated on 100% of Weston to Arrowhead Transmission Line.

COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

For line 1(5), column (d) below, enter the rate granted in the last rate proceeding. If such is not available, use the average rate earned during the preceding three years.

1. Components of Formula (Derived from actual book balances and actual cost rates):

Line No.	Title (a)	Amount (b)	Capitalization Ratio(Percent) (c)	Cost Rate Percentage (d)
1	Average Short-Term Debt & Computation of Allowance text	S 47,305,041		
2	Short-term Interest			s 4.41
3	Long-Term Debt	D 357,879,547	34.94	d 7.04
4	Preferred Stock	P 51,188,200	5.00	p 6.08
5	Common Equity	C 567,756,027	55.44	c 12.10
6	Total Capitalization	1,024,128,815	100.00 100%	
7	Average Construction Work in Progress Balance	W 80,149,438		

2. Gross Rate for Borrowed Funds $s \left(\frac{S}{W} \right) + d \left(\frac{D}{D+P+C} \right) \left(1 - \frac{S}{W} \right)$ 3.66

3. Rate for Other Funds $\left[1 - \frac{S}{W} \right] \left[p \left(\frac{P}{D+P+C} \right) + c \left(\frac{C}{D+P+C} \right) \right]$ 3.01

4. Weighted Average Rate Actually Used for the Year:
- Rate for Borrowed Funds - 4.79
 - Rate for Other Funds - 1.50

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ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)					
<p>1. Explain in a footnote any important adjustments during year.</p> <p>2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 11, column (c), and that reported for electric plant in service, pages 204-207, column 9d), excluding retirements of non-depreciable property.</p> <p>3. The provisions of Account 108 in the Uniform System of accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.</p> <p>4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.</p>					
Section A. Balances and Changes During Year					
Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	1,091,687,118	1,091,687,118		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	55,112,579	55,112,579		
4	(413) Exp. of Elec. Plt. Leas. to Others				
5	Transportation Expenses-Clearing	863,663	863,663		
6	Other Clearing Accounts				
7	Other Accounts (Specify):				
8					
9	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 8)	55,976,242	55,976,242		
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	27,348,418	27,348,418		
12	Cost of Removal	14,783,540	14,783,540		
13	Salvage (Credit)	3,604,170	3,604,170		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	38,527,788	38,527,788		
15	Other Debit or Cr. Items (Describe):				
16	Reclassifications and Transfers	77,586,063	77,586,063		
17	Balance End of Year (Enter Totals of lines 1, 9, 14, 15, and 16)	1,186,721,635	1,186,721,635		
Section B. Balances at End of Year According to Functional Classification					
18	Steam Production	366,548,153	366,548,153		
19	Nuclear Production	461,044,059	461,044,059		
20	Hydraulic Production-Conventional	24,325,273	24,325,273		
21	Hydraulic Production-Pumped Storage				
22	Other Production	28,628,414	28,628,414		
23	Transmission				
24	Distribution	288,998,961	288,998,961		
25	General	17,176,775	17,176,775		
26	TOTAL (Enter Total of lines 18 thru 25)	1,186,721,635	1,186,721,635		

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NONUTILITY PROPERTY (Account 121)					
<p>1. Give a brief description and state the location of Nonutility property included in Account 121.</p> <p>2. Designate with a double asterisk any property which is Leased to another company. State name of Lessee and whether Lessee is an associated company.</p> <p>3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.</p> <p>4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.</p> <p>5. Minor Items (5% of the Balance at the End of the Year), for Account 121 or \$100,000, whichever is Less) may be-grouped by (1) previously devoted to public service (Line 44), or (2) other Nonutility property (Line 45).</p>					
Line No.	Description and Location (a)	Balance of Beginning of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)	
1	Green Bay Gas Peaking Station Site	110,988	-110,988		
2	Humboldt Ash Disposal Site *	628,384		628,384	
3	Equipment Leased to Customers	354,366	742	355,108	
4	Former Wausau Power Crew Quarters **	111,178		111,178	
5					
6					
7					
8					
9					
10					
11					
12	* Leased to an individual who is not an				
13	associated company.				
14					
15	** Leased to Wausau Paper Mills, not an				
16	associated company.				
17					
18					
19					
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36					
37					
38					
39					
40	Non-Utility CWIP	1,765	-1,765		
41					
42					
43					
44	Minor Item Previously Devoted to Public Service	10,861	37,486	48,347	
45	Minor Items-Other Nonutility Property	124,261	-19,848	104,413	
46	TOTAL	1,341,803	-94,373	1,247,430	

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Wisconsin Public Service Corporation			
FOOTNOTE DATA			

Schedule Page: 221 Line No.: 1 Column: c
Sold.
Schedule Page: 221 Line No.: 3 Column: c
Current Year Additions.
Schedule Page: 221 Line No.: 44 Column: c
Former substation sites transferred from utility.
Schedule Page: 221 Line No.: 45 Column: c
Sold one site.

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)					
<p>1. Report below investments in Accounts 123.1, investments in Subsidiary Companies.</p> <p>2. Provide a subheading for each company and List there under the information called for below. Sub - TOTAL by company and give a TOTAL in columns (e),(f),(g) and (h)</p> <p>(a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity and interest rate.</p> <p>(b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.</p> <p>3. Report separately the equity in undistributed subsidiary earnings since acquisition. The TOTAL in column (e) should equal the amount entered for Account 418.1.</p>					
Line No.	Description of Investment (a)	Date Acquired (b)	Date Of Maturity (c)	Amount of Investment at Beginning of Year (d)	
1	Wisconsin River Power Company	1/26/48 &			
2	50% Interest	12/31/00			
3	Common Equity			9,608,309	
4	Sale of 16.88% to Alliant (see footnote)				
5					
6					
7	Wisconsin Valley Improvement Company	06/05/33			
8	26.94% Interest				
9	Common Equity			493,453	
10					
11					
12	WPS Leasing, Inc.	09/22/94			
13	100% Interest				
14	Common Equity			-255,787	
15					
16					
17	ATC Management, Inc	01/01/01			
18	11.67% Non-voting Interest				
19	20% Voting Interest				
20	Common Equity				
21					
22	WPS Investments, LLC	12/27/00		69,578,613	
23	74.13% Interest				
24	Paid in Capital				
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42	Total Cost of Account 123.1 \$	75,507,221	TOTAL	79,424,588	

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INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)

4. For any securities, notes, or accounts that were pledged designate such securities, notes, or accounts in a footnote, and state the name of pledgee and purpose of the pledge.

5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.

6. Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.

7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if difference from cost) and the selling price thereof, not including interest adjustment includible in column (f).

8. Report on Line 42, column (a) the TOTAL cost of Account 123.1

Equity in Subsidiary Earnings of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
				1
				2
1,825,459	-2,256,104	6,753,628		3
	-2,424,036			4
				5
				6
				7
				8
10,541	-20,882	483,112		9
				10
				11
				12
				13
-86,803		-342,590		14
				15
				16
				17
				18
				19
	12,210	12,210		20
				21
6,237,968	-36,395,083	39,421,498		22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
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				41
7,987,165	-41,083,895	46,327,858		42

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec 31, 2001
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

Schedule Page: 224 Line No.: 1 Column: b

Wisconsin Public Service Corporation acquired a 33.12% interest in Wisconsin River Power Company as approved by the Public Service Commission of Wisconsin Docket 2-U-2485 dated January 26, 1948.

Schedule Page: 224 Line No.: 2 Column: b

Wisconsin Public Service Corporation sold an additional 16.88% interest in Wisconsin River Power Company to Alliant effective 12/31/2001.

Schedule Page: 225 Line No.: 3 Column: g

Beginning of year balance	\$9,608,309
Add: Equity in Subsidiary Earnings of Year	1,825,459
Less: Dividend Revenues for Year	-2,256,104
Less: Sale of additional 16.88% interest in WRP to Alliant effective 12/31/2001	-2,424,036
End of year balance	\$6,753,628

Schedule Page: 224 Line No.: 7 Column: b

Original stock acquired in Wisconsin Public Service Corporation's June 5, 1933 merger with Wisconsin Valley Electric. Public Service Commission of Wisconsin Docket SB-2292 dated January 30, 1933.

Schedule Page: 224 Line No.: 12 Column: b

Affiliated Interest Agreement filed with the Public Service Commission of Wisconsin Docket 6690-EA-102 dated March 13, 1995.

Schedule Page: 224 Line No.: 17 Column: b

ATC Management is the corporate manager of the American Transmission Company LLP.

Schedule Page: 224 Line No.: 22 Column: b

Affiliated Interest Agreement Omnibus Application filed with the Public Service Commission of Wisconsin Docket 05-AE-102 dated October 3, 2000.

Schedule Page: 225 Line No.: 22 Column: f

WPS Investments holds our investment in the American Transmission Company, LLC. This change in the investment balance consists of a return of capital and dividends from the American Transmission Company.

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MATERIALS AND SUPPLIES					
<p>1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.</p> <p>2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense clearing, if applicable.</p>					
Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)	
1	Fuel Stock (Account 151)	11,037,382	14,836,171	Electric	
2	Fuel Stock Expenses Undistributed (Account 152)	185,743	250,133	Electric	
3	Residuals and Extracted Products (Account 153)				
4	Plant Materials and Operating Supplies (Account 154)				
5	Assigned to - Construction (Estimated)	3,827,805	3,283,782	Electric & Gas	
6	Assigned to - Operations and Maintenance				
7	Production Plant (Estimated)	11,311,310	13,630,867	Electric	
8	Transmission Plant (Estimated)	1,159,283		Electric	
9	Distribution Plant (Estimated)	4,948,142	5,682,757	Electric & Gas	
10	Assigned to - Other	1,001,358	984,318	Electric & Gas	
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)	22,247,898	23,581,724		
12	Merchandise (Account 155)				
13	Other Materials and Supplies (Account 156)				
14	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)				
15	Stores Expense Undistributed (Account 163)	-7,043	89,176		
16					
17					
18					
19					
20	TOTAL Materials and Supplies (Per Balance Sheet)	33,463,980	38,757,204		

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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Allowances (Accounts 158.1 and 158.2)

1. Report below the particulars (details) called for concerning allowances.
2. Report all acquisitions of allowances at cost.
3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
4. Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).
5. Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.

Line No.	Allowances Inventory (Account 158.1) (a)	Current Year		2002	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	130,871.00		30,499.00	
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)				
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9					
10					
11					
12					
13					
14					
15	Total				
16					
17	Relinquished During Year:				
18	Charges to Account 509	29,131.00			
19	Other:				
20					
21	Cost of Sales/Transfers:				
22	Enron NA	5,000.00			
23	Constellation Power	10,000.00			
24	Mirant Americas Energy	4,000.00			
25					
26					
27					
28	Total	19,000.00			
29	Balance-End of Year	82,740.00		30,499.00	
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)	19,000.00	4,049,200		
34	Gains	19,000.00	4,049,200		
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year	447.00		447.00	
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales	447.00			
40	Balance-End of Year			447.00	
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)	447.00	77,939		
45	Gains	447.00	77,939		
46	Losses				

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002		Year of Report Dec. 31, 2001	
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Allowances (Accounts 158.1 and 158.2) (Continued)

6. Report on Lines 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
7. Report on Lines 8-14 the names of vendors/transferrors of allowances acquire and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of an identify associated companies.
9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.
10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

2003		2004		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
30,898.00		30,899.00		799,028.00		1,022,195.00		1
								2
								3
				30,953.00		30,953.00		4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
						29,131.00		17
								18
								19
								20
								21
						5,000.00		22
						10,000.00		23
						4,000.00		24
								25
								26
								27
						19,000.00		28
30,898.00		30,899.00		829,981.00		1,005,017.00		29
								30
								31
								32
						19,000.00	4,049,200	33
						19,000.00	4,049,200	34
								35
								36
447.00		447.00		25,926.00		27,714.00		37
								38
								39
447.00		447.00		25,479.00		26,820.00		40
								41
								42
								43
				447.00	49,367	894.00	127,306	44
				447.00	49,367	894.00	127,306	45
								46

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
OTHER REGULATORY ASSETS (Account 182.3)					
1. Report below the particulars (details) called for concerning other regulatory assets which are created through the rate making actions of regulatory agencies (and not includable in other accounts)					
2. For regulatory assets being amortized, show period of amortization in column (a)					
3. Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than \$50,000, whichever is less) may be grouped by classes.					
Line No.	Description and Purpose of Other Regulatory Assets (a)	Debits (b)	CREDITS		Balance at End of Year (e)
			Account Charged (c)	Amount (d)	
1	Construction Work in Progress - Retail		421	1,110,447	347,147
2	Plant in Service - Retail ***	2,375,802	182	29,814	7,100,750
3	Excess AFUDC - Depreciation Reserve - Retail ***	28,377	406/531	84,193	-1,846,333
4	Regulatory Asset - Uncollectible Reserve	135,896			3,503,069
5	D & D Expense - Funding Enrichment Facility	99,700	518	608,789	3,612,883
6	Deferred Conservation - Electric		908	4,436,078	4,436,074
7	Deferred Conservation - Gas		908	1,500,001	1,500,001
8	Environmental Cleanup - Gas Sites	9,575,286	880	86,768	38,491,299
9	Contract Settlement - NERCO		506	83,201	
10	Deferred Interest Expense on Contingent Tax	1,227,807	254	1,227,807	
11	D & D Expense		518		
12	Steam Generator Resleeving KNPP		254/456		
13	Pulliam Unit 3		513		
14	Summer 1997 Electric Adv		909	2,426	
15	NOX Compliance	831,594	407	788,106	592,101
16	DSM Escrow		254	5,194,285	3,668,201
17	ATC - Deferred Start Up Costs	249,789	407	137,533	656,440
18	Pension Curtailment Loss				8,121,046
19	KNPP 2001 GAP NRC Costs	9,909,586	517/532		9,909,586
20	Deferred ATC Costs-Wheeling	3,758,041	565		3,758,041
21	2001 NMC Incremental Costs	592,087	517/532		592,087
22	MI Restructuring Costs	41,430			41,430
23					
24	*** Includes KNPP HP Turbine Optimization				
25	and AFUDC in excess of FERC.				
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44	TOTAL	28,825,395		15,289,448	84,483,822

Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec 31, 2001
FOOTNOTE DATA			

Schedule Page: 232 Line No.: 5 Column: a
Payments over 15 years beginning in January 1993.
Schedule Page: 232 Line No.: 6 Column: a
Amortization amounts specified in PSCW rate order, approximately 4 years.
Schedule Page: 232 Line No.: 7 Column: a
Amortization amounts specified in PSCW rate order, approximately 4 years.
Schedule Page: 232 Line No.: 9 Column: a
Amortization for FERC portion of \$10.0 million payment beginning in January 1996 and ending in April 2001.
Schedule Page: 232 Line No.: 10 Column: b
Significant credit balance reclassified to account 254 at year-end.
Schedule Page: 232 Line No.: 14 Column: a
Amortization over 24 months ended in January 2001.
Schedule Page: 232 Line No.: 15 Column: a
Amortization amounts specified in PSCW rate order (12 months).
Schedule Page: 232 Line No.: 17 Column: a
Amortization amounts specified in PSCW rate order (12 months).
Schedule Page: 232 Line No.: 19 Column: a
Amortization amounts specified in PSCW rate order (36 months).
Schedule Page: 232 Line No.: 20 Column: a
Amortization amounts specified in PSCW rate order (12 months).
Schedule Page: 232 Line No.: 21 Column: a
Amortization amounts specified in PSCW rate order (60 months).

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001	
MISCELLANEOUS DEFERRED DEBITS (Account 186)						
1. Report below the particulars (details) called for concerning miscellaneous deferred debits. 2. For any deferred debit being amortized, show period of amortization in column (a) 3. Minor item (1% of the Balance at End of Year for Account 186 or amounts less than \$50,000, whichever is less) may be grouped by classes.						
Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	Consolidated Water Power	7,171		904	7,171	
2	Tax Receivable Unreal Gain/Loss					
3	on Nonqualified Decommission	18,338,443	4,039,987	254		22,378,430
4	Tax Deposits	11,404				11,404
5	Key Executive Life Insurance -					
6	Cash Surrender Value	1,624,080	1,618,132	131	2,445,267	796,945
7	Work Orders	182,658	286,511	Various	349,977	119,192
8	Precertification Exps-FERC	35,148	122,169	578	150,005	7,312
9	Unamort Bldg Lease Expense	581,119	137,889	184	157,108	561,900
10	Long-Term Notes Receivable	2,198,432		141	482,064	1,716,368
11	Operating Deposits - Columbia &					
12	Edgewater	3,189,927	395,192			3,585,119
13	Pension Assets	62,991,942	21,315,500	926/254		84,307,442
14	Unamort Computer Software	702,616		Various	342,196	360,420
15	Small Tools	32,949		593/892	32,949	
16	Labor Load/Transp Capital Accr	275,445	36,822	*	32,521	279,746
17	Accruals to Subsidiaries	47,955	17,395	230	82,138	-16,788
18	WFL Cap Trans. Costs	277,864	423,756	186	701,620	
19	Derivative Assets		4,961,971	254		4,961,971
20	WFL Goodwill		36,955,580	Various	1,528,333	35,427,247
21	BOD Def Stock Units		136,668	184		136,668
22	KNPP Oper Deposit-NMC		2,800,000			2,800,000
23						
24						
25						
26	* 926/408/184					
27						
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41						
42						
43						
44						
45						
46						
47	Misc. Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	90,497,153				157,433,376

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec 31, 2001
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

Schedule Page: 233 Line No.: 9 Column: a

Amortization over a 120 month period.

Schedule Page: 233 Line No.: 14 Column: a

Amortization may occur over a 36, 60, or 84 month period beginning on the date the software becomes operational.

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
ACCUMULATED DEFERRED INCOME TAXES (Account 190)					
1. Report the information called for below concerning the respondent's accounting for deferred income taxes. 2. At Other (Specify), include deferrals relating to other income and deductions.					
Line No.	Description and Location (a)	Balance of Beginning of Year (b)	Balance at End of Year (c)		
1	Electric				
2	Plant	25,871,352	34,181,737		
3	Other Than Plant	34,880,587	40,727,297		
4	Plant (Fas 109)	29,966,092	9,755,194		
5	Other than Plant (Fas 109)	406,606	420,002		
6					
7	Other				
8	TOTAL Electric (Enter Total of lines 2 thru 7)	91,124,637	85,084,230		
9	Gas				
10	Plant	3,863,898	3,922,321		
11	Other than Plant	10,535,971	9,577,014		
12	Plant (Fas 109)	7,543,098	1,634,561		
13	Other than Plant (Fas 109)	120,345	123,240		
14					
15	Other				
16	TOTAL Gas (Enter Total of lines 10 thru 15)	22,063,312	15,257,136		
17	Nonutility	985,533	1,148,325		
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	114,173,482	101,489,691		
Notes					

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Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
CAPITAL STOCKS (Account 201 and 204)					
<p>1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form (i.e., year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.</p> <p>2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.</p>					
Line No.	Class and Series of Stock and Name of Stock Series (a)	Number of shares Authorized by Charter (b)	Par or Stated Value per share (c)	Call Price at End of Year (d)	
1	Account 201-Common Stock	32,000,000	4.00		
2					
3	Total Common Stock	32,000,000			
4					
5	Account 204-Preferred Stock	1,000,000	100.00		
6	5.00% Series (Cumulative)			107.50	
7	5.04% Series (Cumulative)			102.81	
8	5.08% Series (Cumulative)			101.00	
9	6.76% Series (Cumulative)			103.35	
10	6.88% Series (Cumulative)*				
11					
12	Total Preferred	1,000,000			
13					
14					
15					
16					
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19					
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24					
25					
26					
27					
28					
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30					
31	*Not redeemable until June 1, 2003				
32					
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42					

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002		Year of Report Dec. 31, 2001	
CAPITAL STOCKS (Account 201 and 204) (Continued)							
<p>3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.</p> <p>4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or non-cumulative.</p> <p>5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.</p> <p>Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.</p>							
OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent)		HELD BY RESPONDENT				Line No.	
Shares (e)	Amount (f)	AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS			
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)		
23,896,962	95,587,848					1	
						2	
23,896,962	95,587,848					3	
						4	
						5	
131,916	13,191,600					6	
29,983	2,998,300					7	
49,983	4,998,300					8	
150,000	15,000,000					9	
150,000	15,000,000					10	
						11	
511,882	51,188,200					12	
						13	
						14	
						15	
						16	
						17	
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						42	

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION PREMIUM ON CAPITAL AND INSTALLMENTS RECEIVED ON CAPITAL STOCK (Accounts 202 and 205, 203 and 206, 207, 212)					
1. Show for each of the above accounts the amounts applying to each class and series of capital stock. 2. For Account 202, Common stock Subscribed, and Account 205, Preferred Stock Subscribed, show the subscription price and the balance due on each class at the end of year. 3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203, Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of the year. 4. For Premium on Account 207, Capital Stock, designate with a double asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.					
Line No.	Name of Account and Description of Item (a)	Number of shares (b)	Amount (c)		
1	Account 207 - Premium on Capital Stock				
2					
3	Common Stock	23,896,962	393,667,138		
4					
5	Preferred Stock, 6.76% Series	150,000	79,485		
6					
7	Deferred Compensation Distributions		130,948		
8					
9	Return of Capital Distribution		-35,000,000		
10					
11	Deferred Compensation Fixed Stock		6,834,301		
12					
13					
14					
15					
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18					
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45					
46	TOTAL	24,046,962	365,711,872		

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)				
<p>Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, Page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.</p> <p>(a) Donations Received from Stockholders (Account 208)-State amount and give brief explanation of the origin and purpose of each donation. (b) Reduction in Par or Stated value of Capital Stock (Account 209): State amount and give brief explanation of the capital change which gave rise to amounts reported under this caption including identification with the class and series of stock to which related. (c) Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210): Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related. (d) Miscellaneous Paid-in Capital (Account 211)-Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.</p>				
Line No.	Item (a)	Amount (b)		
1	Account 210 - Gain on Reacquired Capital Stock	130,451		
2				
3				
4				
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39				
40	TOTAL	130,451		

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
CAPITAL STOCK EXPENSE (Account 214)					
<p>1. Report the balance at end of the year of discount on capital stock for each class and series of capital stock.</p> <p>2. If any change occurred during the year in the balance in respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.</p>					
Line No.	Class and Series of Stock (a)				Balance at End of Year (b)
1	Common Stock				1,037,794
2					
3	Preferred Stock, 6.88% Series				202,641
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22	TOTAL				1,240,435

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Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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LONG-TERM DEBT (Account 221, 222, 223 and 224)

1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other long-Term Debt.
2. In column (a), for new issues, give Commission authorization numbers and dates.
3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
5. For receivers, certificates, show in column (a) the name of the court -and date of court order under which such certificates were issued.
6. In column (b) show the principal amount of bonds or other long-term debt originally issued.
7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.
9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	FIRST MORTGAGE BONDS (221)		
2			
3	Series due Sept 1, 2021 8.80%	60,000,000	725,413
4			
5	Series due Oct 1, 2005 6.125%	9,075,000	246,301
6			
7	Series due Oct 1, 2002 7.30%	50,000,000	210,293
8			143,500 D
9	Series due Feb 1, 2013 6.90%	22,000,000	134,982
10			
11	Series due Feb 1, 2003 6.80%	50,000,000	408,537
12			154,500 D
13	Series due July 1, 2023 7.125%	50,000,000	560,000
14			858,000 D
15	Series due Dec 1, 2028 6.08%	50,000,000	526,087
16			
17	Series due Aug 1, 2011 6.125% (June 15, 2001 PSCW Docket 6690-SB-124)	150,000,000	471,152
18			102,054 D
19	Subtotal	441,075,000	4,540,819
20			
21	OTHER LONG-TERM DEBT (224)		
22			
23			
24	Property Buffer - Weston Plan	47,000	
25	Property Buffer - JMinter	192,200	
26			
27	Subtotal	239,200	
28			
29			
30			
31			
32			
33	TOTAL	441,314,200	4,540,819

Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec 31, 2001
FOOTNOTE DATA			

Schedule Page: 256 Line No.: 17 Column: c

A misclassification occurred in 2001 and will be corrected in 2002. The proper balance at December 31, 2001 should be \$1,161,452.

Schedule Page: 256 Line No.: 18 Column: c

A misclassification occurred in 2001 and will be corrected in 2002. The proper balance at December 31, 2001 should be \$349,500.

Schedule Page: 256 Line No.: 24 Column: h

Property Buffer - Weston Plant:

Beginning Balance 1/1/2001	\$23,000
Principal Payments during 2001	\$4,000
Ending Balance 12/31/2001	\$19,000

Schedule Page: 256 Line No.: 25 Column: h

Property Buffer - J Minter:

Beginning Balance 1/1/2001	\$96,100
Principal Payments during 2001	\$19,220
Ending Balance 12/31/2001	\$76,880

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES				
<p>1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.</p> <p>2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group member, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.</p> <p>3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions. For electronic reporting purposes complete Line 27 and provide the substitute Page in the context of a footnote.</p>				
Line No.	Particulars (Details) (a)	Amount (b)		
1	Net Income for the Year (Page 117)	83,680,835		
2				
3				
4	Taxable Income Not Reported on Books			
5				
6				
7				
8				
9	Deductions Recorded on Books Not Deducted for Return			
10	Federal and State Income Tax Expense	43,910,071		
11	Schedule M (Additional Taxable Income)	41,597,968		
12				
13				
14	Income Recorded on Books Not Included in Return			
15				
16				
17				
18				
19	Deductions on Return Not Charged Against Book Income			
20	Schedule M (Reduction of Taxable Income)	-59,673,544		
21				
22				
23				
24				
25				
26				
27	Federal Tax Net Income	109,515,329		
28	Show Computation of Tax:			
29	Statutory Federal Income Tax (35.00%)	38,330,365		
30				
31				
32	Current Adjustments	-4,691,006		
33	Section 45 (Wind) Credits	-285,481		
34	Other Adjustments	2		
35	Plant Normalization	1,505,948		
36	Other Normalization	1,251,950		
37				
38	Investment Tax Credit	-1,543,989		
39				
40	Tax per Books	34,567,789		
41				
42				
43				
44	Instruction #2 -See footnotes			

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec 31, 2001
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

Schedule Page: 261 Line No.: 11 Column: b

Advances	\$ 2,857,226
Audit Interest	185,331
Computer Software	141,432
Conservation Expense	5,038,553
CWIP-AFUDC Debt	571,617
CWIP-CIAC	22,816
CWIP-Power Tax/GL True-Up	284,712
CWIP-Removal	3,300,233
CWIP-Software (Labor)	6,757,198
Deferred Conservation	5,936,079
DEP-QLNDT	4,912,325
Disaster Loss	1,617,222
Emission Allowance	5,950,502
Fly Ash Disposal	646,858
Fuel Stock Inventory Adjust	11,902
Glenmore Service Agreement	165,000
Goodwill	676,160
Inventory Writedown	261,060
KNPP 2000 S/G Outage	109,736
Lobbying Expense	320,000
Meal Exp Disallowance	348,000
Mich GCR Undercollections	502,000
NERCO Settlement	83,202
Penalty	70
Summer 1997 ELE Advertising	2,425
Water Tolls	20,946
Wis Remainder Assess	226,311
Wis River Power	411,396
Wis Valley Improve	10,341
Workers Compensation	140,512
WPS Leasing	86,803

Total Additional Income \$41,597,968

Schedule Page: 261 Line No.: 20 Column: b

AFUDC	\$ -3,925,301
Audit C/F Adjust (F1990-1992)	-797,387
Audit C/F Adjust (F1993-1995)	-15,844
Bond Interest Reduction	-3,104,148
Contingent Liability	-7,972
CWIP-Overheads	-520,409
CWIP-Salvage	-33,051
CWIP-Tax Interest	-2,132,246
Decom QL NDT Earnings	-4,912,325
Deferred ATC Costs	-3,758,041
Deferred ATC Start-Up Costs	-112,256
Depreciation	-2,133,290
Dividend Paid Ded (Preferred)	-263,832
Dividend Rec Ded (Own <20%)	-1,024,103
Dividend Rec Ded (Own >20%)	-1,806,190
Dividends Paid (ESOP)	-256,711
Donations Land	-652,339
Employee Benefits	-1,081,497
Environmental Cleanup	-3,066,064
Financial Instruments (FAS 133)	-37,097
Hydro Land Costs	-200,000

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
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FOOTNOTE DATA			

Hydro Relicensing	-56,329
Inv - American Transmission Co.	-95,439
Key Exec Life Int Income	-856,975
KNPP D&D Inflation Adjustment	-26,535
KNPP GAP NRC Costs	-9,909,586
KNPP Inventory MGE Transfer	-2,224,171
NMC Incremental Costs	-592,087
NOX Compliance Projects	-559,621
Organization Costs (ATC)	-450
Purchased Gas Take Or Pay	-6,237,335
Restructuring Costs	-41,430
Spare Parts Inventory	-250,000
Start-Up Costs (ATC)	-4,623
Start-Up Costs (NMC)	-70,050
State Tax Liability	-8,231,413
Stock Options	-71,750
Tomahawk Power/Pulp	-75,097
Year-End Book Error	-530,550

Total Additional Deductions \$-59,673,544

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001	
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR						
<p>1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.</p> <p>2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.</p> <p>3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.</p> <p>4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.</p>						
Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	Federal TOTIT					
2	Highway Use Tax	-1,778		6,358	-8,335	
3	FICA	201,014		10,678,153	-10,709,582	
4	FUTA	-72,228		150,875	-153,619	
5	SUBTOTAL	127,008		10,835,386	-10,871,536	
6	Federal Corporate Income					
7	1999	83,947				
8	2000	-27,994		-4,975,977	1,924,356	821,230
9	2001	2,274,487		38,329,856	-36,088,562	5,782,584
10	SUBTOTAL	2,330,440		33,353,879	-34,164,206	6,603,814
11	State of Wisconsin TOTIT					
12	Unauthorized Insurance Tax	21,811		-2,868		-18,943
13	Gross Receipts Tax		-20,159,172	20,588,582	-22,068,383	-331,027
14	Unemployment	88,016		39,928	12,902	
15	Remainder Assessment		-487,724	1,120,606	-1,225,321	
16	Recycling Fee & Other					
17	SUBTOTAL	109,827	-20,646,896	21,746,248	-23,280,802	-349,970
18	State Corporate Income Tax					
19	1999					
20	2000	16,631		-829,786	-1,160,021	11,250
21	2001	1,928,195		8,247,790	-6,441,240	-87,945
22	SUBTOTAL	1,944,826		7,418,004	-7,601,261	-76,695
23	Local Wisconsin TOTIT					
24	Real Estate & Personal	88,360		29,754	-62,114	
25	SUBTOTAL	88,360		29,754	-62,114	
26	State of Michigan TOTIT					
27	Unemployment	-88,549		10,154	-70,342	
28	Public Utility Assessment	16,036		48,962	-39,220	
29	Single Business Tax	35,000		410,398	-355,305	-4,159
30	SUBTOTAL	-37,513		469,514	-464,867	-4,159
31	Local Michigan TOTIT					
32	Real Estate & Personal	898,881		516,810	-507,691	
33	SUBTOTAL	898,881		516,810	-507,691	
34	Other States TOTIT					
35	Carline Tax	185,000		-64,630	-55,370	
36	Use Tax					
37	SUBTOTAL	185,000		-64,630	-55,370	
38						
39						
40						
41	TOTAL	5,646,829	-20,646,896	74,304,965	-77,007,847	6,172,990

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001	
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)						
<p>5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).</p> <p>6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.</p> <p>7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.</p> <p>8. Report in columns (i) through (l) how the taxes were distributed. Report in column (l) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.</p> <p>9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.</p>						
BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
						1
-3,755		4,891			1,403	2
169,585		6,723,584			1,503,985	3
-74,972		94,494			17,474	4
90,858		6,822,969			1,522,862	5
						6
						7
100,049						8
8,023,878		24,259,001			9,094,878	9
8,123,927		24,259,001			9,094,878	10
						11
		-2,235			-633	12
	-21,970,000	18,275,265			2,639,872	13
140,846		21,559			3,402	14
	-592,440	873,288			247,318	15
		7,637			2,163	16
140,846	-22,562,440	19,175,514			2,892,122	17
						18
						19
-33,732						20
1,718,605		4,832,674			2,585,330	21
1,684,873		4,832,674			2,585,330	22
						23
56,000		11,904				24
56,000		11,904				25
						26
-148,737		-499			-90	27
25,779		38,156			10,806	28
85,934		319,823			90,575	29
-37,024		357,480			101,291	30
						31
908,000		405,606			114,060	32
908,000		405,606			114,060	33
						34
65,000						35
		55,801			-12,474	36
65,000		55,801			-12,474	37
						38
						39
						40
11,032,480	-22,562,440	55,920,949			16,298,069	41

Name of Respondent	This Report is:	Date of Report	Year of Report
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FOOTNOTE DATA			

Schedule Page: 263 Line No.: 2 Column: I

Includes charges to Account 236 not completed through Account 408. Apportioned between Electric and Gas Utilities due to vehicle usage between utilities.

Schedule Page: 263 Line No.: 3 Column: I

FICA is net of taxes allocated to joint owners and nonutility operations and includes charges to Account 236 not completed through Account 408.

Schedule Page: 263 Line No.: 4 Column: I

FUTA is net of taxes allocated to joint owners and nonutility operations. Adjustment represents a transfer of a prior year amount as completed in October 1999. Includes charges to Account 236 not completed through Account 408.

Schedule Page: 262 Line No.: 10 Column: f

Account 131 Merged Company (WFL) Tax Refund	3,475
Account 186 Merged Company (WFL) Balance Transfer	156,280
Account 207 Tax Effect of Stock Options/Def Comp Stock Plans	-26,744
Account 143 Taxes-Proposed Audit Adjustments (Plant)	510
Account 147 Inter-Company Federal Income Tax Receivable	6,465,229
Account 456 Fuel Tax Credit	5,062
Rounding	2
	<u>6,603,814</u>

Schedule Page: 263 Line No.: 10 Column: I

Account 409.1 Gas	1,677,227
Account 409.2 Non-Operating	7,417,651
	<u>9,094,878</u>

Schedule Page: 263 Line No.: 12 Column: I

Includes charges to Account 236 not completed through Account 408. Apportioned between Electric and Gas Utilities due to the inability to segregate in most cases, various insurance policies as representing insurance coverage for a specific utility.

Schedule Page: 263 Line No.: 13 Column: I

Includes charges to Account 236 not completed through Account 408.

Schedule Page: 263 Line No.: 14 Column: I

WI SUTA is net of taxes allocated to joint owners and non-utility operations. Includes charges to Account 236 not completed through Account 408.

Schedule Page: 263 Line No.: 15 Column: I

Includes charges to Account 236 not completed through Account 408. Apportioned between Electric and Gas Utilities due to billing covering both utilities on an aggregated basis.

Schedule Page: 262 Line No.: 22 Column: f

Account 186 Merged Company (WFL) Balance Transfer	-70,706
Account 207 Tax Effect of Stock Options/Def Comp Stock Plans	-6,243
Account 143 Taxes-Proposed Audit Adjustments (Plant)	178
Account 431 Interest Expense-Income Tax Related	75
Rounding	1
	<u>-76,695</u>

Schedule Page: 263 Line No.: 22 Column: I

Account 409.1 Gas	481,075
Account 409.2 Non-Operating	2,104,255
	<u>2,585,330</u>

Schedule Page: 263 Line No.: 27 Column: I

MI SUTA is net of taxes allocated to joint owners and non-utility operations. Includes charges to Account 236 not completed through Account 408.

Schedule Page: 263 Line No.: 28 Column: I

Includes charges to Account 236 not completed through Account 408. Apportioned between

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FOOTNOTE DATA			

Electric and Gas utilities due to billing covering both utilities on an aggregated basis.

Schedule Page: 263 Line No.: 29 Column: I

Includes charges to Account 236 not completed through Account 408. Apportioned between Electric and Gas utilities due to biling covering both utilities on an aggregated basis.

Schedule Page: 263 Line No.: 33 Column: I

Non-Utility (non-operating) MI Real and personal property taxes. Includes charges to Account 236 not completed through Account 408.

Schedule Page: 263 Line No.: 36 Column: I

Includes charges to Account 236 not completed through Account 408.

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ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)							
Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.							
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%						
3	4%	811,671			411.4	193,543	
4	7%						
5	10%	18,753,674			411.4	1,200,388	-936,544
6	11%	294,046			411.4	8,547	
7							
8	TOTAL	19,859,391				1,402,478	-936,544
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10	GAS UTILITY						
11	4%	242,136			411.4	19,313	
12	7%	29,152			411.4	1,454	
13	10%	1,709,338			411.4	106,748	131,394
14							
15	SUBTOTAL	1,980,626				127,515	131,394
16							
17							
18	COMMON UTILITY						
19	4%	1					
20	10%	105,873			411.4	13,996	
21							
22	SUBTOTAL	105,874				13,996	
23							
24							
25	GAS & COMMON	2,086,500				141,511	131,394
26							
27	GRAND TOTAL	21,945,891				1,543,989	-805,151
28							
29							
30							
31							
32							
33							
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48							

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (continued)					
Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION	Line No.		
			1		
			2		
618,128	33.92 Years		3		
			4		
16,616,742	37.59 Years	Transfer transmission assets to the American Transmission Company.	5		
285,499	53.35 Years		6		
			7		
17,520,369			8		
			9		
			10		
222,823	41.32 Years		11		
27,698	47.98 Years		12		
1,733,984	39.67 Years	Merge with Wisconsin Fuel and Light Company.	13		
			14		
1,984,505			15		
			16		
			17		
			18		
1			19		
91,877	23.50 Years		20		
			21		
91,878			22		
			23		
			24		
2,076,383			25		
			26		
19,596,752			27		
			28		
			29		
			30		
			31		
			32		
			33		
			34		
			35		
			36		
			37		
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			47		
			48		

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FOOTNOTE DATA			

Schedule Page: 266 Line No.: 27 Column: b

This column is not adding correctly, the total should be \$21,945,891. This is correct in the hard copy but incorrect in the electronic file.

Schedule Page: 266 Line No.: 27 Column: f

This column is not adding correctly, the total should be \$1,543,989. This is correct in the hard copy but incorrect in the electronic file.

Schedule Page: 266 Line No.: 27 Column: g

This column is not adding correctly, the total should be -\$805,151. This is correct in the hard copy but incorrect in the electronic file.

Schedule Page: 267 Line No.: 27 Column: h

This column is not adding correctly, the total should be \$19,596,752. This is correct in the hard copy but incorrect in the electronic file.

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001	
OTHER DEFERRED CREDITS (Account 253)						
1. Report below the particulars (details) called for concerning other deferred credits.						
2. For any deferred credit being amortized, show the period of amortization.						
3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$10,000, whichever is greater) may be grouped by classes.						
Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Outstanding Checks Cancelled	18,774			7,038	25,812
2	WPL Deposit - Kewaunee Generate	2,400,146			3,349,187	5,749,333
3	MGE Deposit - Kewaunee Generate	949,065	517/520/524	949,065		
4	Transformer Installation Cost	740,952	583/584	692,634	654,697	703,015
5	Deferred Compensation Plan	19,596,934	Various	8,099,783	4,340,288	15,837,439
6	Exec Defer Comp - Retirement Plan	5,277,856	926	712,101	862,801	5,428,556
7	Dir Load Control Switch Install	59,066	588	22,279		36,787
8	Meter Installation Cost	1,531,092	586/878	226,742	2,130,494	3,434,844
9	Environmental Cleanup - Gas Sites	37,367,055	186	3,073,933	9,152,813	43,445,935
10	Post Retirement Health Care	44,513,177	926		7,859,321	52,372,498
11	Post Retirement Life Ins Liability	2,753,643	253	1,740,142	179,261	1,192,762
12	Survivor Widow Benefit	44,965	926	18,998	10,963	36,930
13	Exec Defer Comp - Death Benefits	205,998	241/232	14,714		191,284
14	Derivative Liabilities		426		37,097	37,097
15	LTIP Perform Shares		500/920		303,671	303,671
16	Def Comp 2001 Var Plan		Various		459,554	459,554
17	Def Comp Var Stock		Various	1,898	3,484	1,586
18	Def Comp Mut Fnd Option		Various		4,548	4,548
19	Glenmore Svc Agreement (1)		554		165,000	165,000
20						
21						
22						
23						
24						
25						
26						
27	(1) Amortization entry made in					
28	November of 2002, 2003 & 2004.					
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	115,458,723		15,552,289	29,520,217	129,426,651

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281)					
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amortizable property.					
2. For other (Specify), include deferrals relating to other income and deductions.					
Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR		
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	
1	Accelerated Amortization (Account 281)				
2	Electric				
3	Defense Facilities				
4	Pollution Control Facilities	6,586,310			
5	Other				
6					
7					
8	TOTAL Electric (Enter Total of lines 3 thru 7)	6,586,310			
9	Gas				
10	Defense Facilities				
11	Pollution Control Facilities	1,398			
12	Other				
13					
14					
15	TOTAL Gas (Enter Total of lines 10 thru 14)	1,398			
16					
17	TOTAL (Acct 281) (Total of 8, 15 and 16)	6,587,708			
18	Classification of TOTAL				
19	Federal Income Tax	5,784,291			
20	State Income Tax	803,417			
21	Local Income Tax				
<p style="text-align: center;">NOTES</p> <p>Implementation of new software reclassified balances to Account 282.</p>					

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002		Year of Report Dec. 31, 2001	
ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued)							
3. Use footnotes as required.							
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
							3
				282	-6,586,310		4
							5
							6
							7
					-6,586,310		8
							9
							10
				282	-1,398		11
							12
							13
							14
					-1,398		15
							16
					-6,587,708		17
							18
					-5,784,291		19
					-803,417		20
							21
NOTES (Continued)							

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization
2. For other (Specify), include deferrals relating to other income and deductions.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric	155,031,369	15,875,330	5,893,915
3	Gas	22,348,614	2,667,316	1,057,436
4	Nonutility	-99,369	117,506	65,378
5	TOTAL (Enter Total of lines 2 thru 4)	177,280,614	18,660,152	7,016,729
6				
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru	177,280,614	18,660,152	7,016,729
10	Classification of TOTAL			
11	Federal Income Tax	150,531,534	16,151,208	7,336,583
12	State Income Tax	26,749,080	2,508,944	-319,854
13	Local Income Tax			

NOTES

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001		
ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)							
3. Use footnotes as required.							
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
		See footnote		See footnote	-21,839,141	143,173,643	2
		See footnote		See footnote	-4,140,903	19,817,591	3
		See footnote	-4,306,498			4,259,257	4
			-4,306,498		-25,980,044	167,250,491	5
							6
							7
							8
			-4,306,498		-25,980,044	167,250,491	9
							10
			-3,814,116		-18,868,703	144,291,572	11
			-492,382		-7,111,341	22,958,919	12
							13
NOTES (Continued)							

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/30/2002	Dec 31, 2001
FOOTNOTE DATA			

Schedule Page: 274 Line No.: 2 Column: j

Electric

Account 254	21,504,545
ATC Transfer	5,696,475
Transfer to Page 276	1,110,994
Account 281/283	(6,472,873)
Total	-21,839,141

Schedule Page: 274 Line No.: 3 Column: j

Gas

Account 254	5,723,498
WF&L Merger	(1,879,873)
Transfer to Page 276	289,514
Account 281/283	7,764
Total	-4,140,903

Schedule Page: 274 Line No.: 4 Column: h

Non Utility

ATC Investment	-4,306,498
----------------	------------

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Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)					
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.					
2. For other (Specify), include deferrals relating to other income and deductions.					
Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR		
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	
1	Account 283				
2	Electric				
3	Plant	-439,347	648,805	631,239	
4	Other Than Plant	32,596,179	18,826,919	13,421,416	
5	Other Than Plant (Fas 109)	-224,586			
6					
7					
8	Other				
9	TOTAL Electric (Total of lines 3 thru 8)	31,932,246	19,475,724	14,052,655	
10	Gas				
11	Plant	-9,162	23,711	23,711	
12	Other Than Plant	9,305,560	2,740,029	2,073,939	
13	Other Than Plant (Fas 109)	-70,441			
14					
15					
16	Other				
17	TOTAL Gas (Total of lines 11 thru 16)	9,225,957	2,763,740	2,097,650	
18	Nonutility	-1,256,535			
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	39,901,668	22,239,464	16,150,305	
20	Classification of TOTAL				
21	Federal Income Tax	34,726,675	19,687,332	14,296,612	
22	State Income Tax	5,174,993	2,552,132	1,853,693	
23	Local Income Tax				
NOTES					

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002		Year of Report Dec. 31, 2001	
ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)							
3. Provide in the space below explanations for Page 276 and 277. Include amounts relating to insignificant items listed under Other.							
4. Use footnotes as required.							
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
		282			113,437	-308,344	3
		190			2,546,147	40,547,829	4
		254/190	28,073	254/190	3,580	-249,079	5
							6
							7
							8
			28,073		2,663,164	39,990,406	9
							10
		282			9,162		11
		190			2,806,911	12,778,561	12
		254/190	6,018	254/190	1,095	-75,364	13
							14
							15
							16
			6,018		2,817,168	12,703,197	17
362,712	754,419			190/283	392,992	-1,255,250	18
362,712	754,419		34,091		5,873,324	51,438,353	19
							20
356,508	623,773		34,091		5,078,501	44,894,540	21
6,204	130,646				794,823	6,543,813	22
							23
NOTES (Continued)							

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
OTHER REGULATORY LIABILITIES (Account 254)					
<p>1. Reporting below the particulars (Details) called for concerning other regulatory liabilities which are created through the rate-making actions of regulatory agencies (and not includable in other amounts)</p> <p>2. For regulatory Liabilities being amortized show period of amortization in column (a).</p> <p>3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$50,000, whichever is Less) may be grouped by classes.</p>					
Line No.	Description and Purpose of Other Regulatory Liabilities (a)	DEBITS		Credits (d)	Balance at End of Year (e)
		Account Credited (b)	Amount (c)		
1	Conservation Expenses	907-910	16,132,341	22,852,062	-2,142,765
2	Nonutility Coal Sales			654	13,318
3	Gain on Emission Allowance Sales (1)	143	2,217,831	4,053,000	4,407,163
4	Regulatory Liability - Deferred Taxes	Various	1,172,300	2,326,616	18,413,690
5	Unrealized Gain/Loss Defer Tax - Decommissioning	125	6,026,006	10,065,993	22,378,430
6	Deferred Credit - Emission Allowances (2)	411	1,067,875	2,342,013	1,543,339
7	Conservation Escrow Reclassification	182	5,194,286		3,668,200
8	Coal Distribution Emission Allowance				80,108
9	Deferred Interest Contingency Tax			1,227,807	5,038,519
10	KNPP S/G 2000 Outage			109,736	496,092
11	Pension Settlement Gain	186		11,848,607	11,848,606
12	Gas Derivatives	186		4,961,971	4,961,971
13					
14					
15	(1) Gain will be jurisdictionalized and amortized				
16	over a 12 or 24 month period pending PSCW rate				
17	approval.				
18					
19	(2) Retail amortization over 12 or 24 months.				
20	Any remaining balance will be amortized in				
21	future rate orders.				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41	TOTAL		31,810,639	59,788,459	70,706,671

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Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, <u>2001</u>
ELECTRIC OPERATING REVENUES (Account 400)					
<p>1. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.</p> <p>2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The -average number of customers means the average of twelve figures at the close of each month.</p> <p>3. If increases or decreases from previous year (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.</p>					
Line No.	Title of Account (a)	OPERATING REVENUES			
		Amount for Year (b)	Amount for Previous Year (c)		
1	Sales of Electricity				
2	(440) Residential Sales	214,039,557	195,370,272		
3	(442) Commercial and Industrial Sales				
4	Small (or Comm.) (See Instr. 4)	173,280,482	164,094,440		
5	Large (or Ind.) (See Instr. 4)	137,355,758	134,330,961		
6	(444) Public Street and Highway Lighting	5,376,400	4,930,821		
7	(445) Other Sales to Public Authorities				
8	(446) Sales to Railroads and Railways				
9	(448) Interdepartmental Sales	237,207	211,259		
10	TOTAL Sales to Ultimate Consumers	530,289,404	498,937,753		
11	(447) Sales for Resale	77,116,638	64,120,650		
12	TOTAL Sales of Electricity	607,406,042	563,058,403		
13	(Less) (449.1) Provision for Rate Refunds				
14	TOTAL Revenues Net of Prov. for Refunds	607,406,042	563,058,403		
15	Other Operating Revenues				
16	(450) Forfeited Discounts	916,006	733,310		
17	(451) Miscellaneous Service Revenues	190,991	204,516		
18	(453) Sales of Water and Water Power				
19	(454) Rent from Electric Property	1,189,155	1,132,070		
20	(455) Interdepartmental Rents				
21	(456) Other Electric Revenues	1,067,735	10,822,680		
22					
23					
24					
25					
26	TOTAL Other Operating Revenues	3,363,887	12,892,576		
27	TOTAL Electric Operating Revenues	610,769,929	575,950,979		

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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ELECTRIC OPERATING REVENUES (Account 400)

4. Commercial and industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)

5. See pages 108-109, Important Changes During Year, for important new territory added and important rate increase or decreases.

6. For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.

7. Include unmetered sales. Provide details of such Sales in a footnote.

MEGAWATT HOURS SOLD		AVG.NO. CUSTOMERS PER MONTH		Line No.
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
				1
2,865,584	2,797,596	353,568	348,400	2
				3
3,310,919	3,257,034	42,880	41,942	4
4,023,975	4,117,663	224	223	5
32,743	32,444	829	821	6
				7
				8
3,552	3,392	1	1	9
10,236,773	10,208,129	397,502	391,387	10
2,382,104	2,198,788	65	61	11
12,618,877	12,406,917	397,567	391,448	12
				13
12,618,877	12,406,917	397,567	391,448	14

Line 12, column (b) includes \$ -3,042,121 of unbilled revenues.

Line 12, column (d) includes -76,434 MWH relating to unbilled revenues

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
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FOOTNOTE DATA			

Schedule Page: 300 Line No.: 2 Column: f

Excludes duplicate customers as follows:

Residential 2,280
Small Commercial & Industrial 76
Total 2356

Schedule Page: 300 Line No.: 2 Column: g

Excludes duplicate customers as follows:

Residential 2,941
Small Commercial & Industrial 106
Total 3,047

Schedule Page: 300 Line No.: 4 Column: f

See <Line 2 Column f> Footnote.

Schedule Page: 300 Line No.: 4 Column: g

See <Line 2 Column g> Footnote.

Schedule Page: 300 Line No.: 6 Column: b

Unmetered sales of outdoor overhead and ornamental lighting service for MWH sales is based on the size of units times number of burning hours in a year. Revenues are derived on a charge per fixture by class of service. For a detailed rate schedule, see Page 304.

Schedule Page: 300 Line No.: 6 Column: d

See <Page 300 Line 6 Column b> Footnote.

Schedule Page: 300 Line No.: 6 Column: e

See <Page 300 Line 6 Column b> Footnote.

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Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001	
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SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.

2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.

3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.

4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).

5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.

6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Residential					
2	Rg-1	1,626,525	121,311,061	219,269	7,418	0.0746
3	Rg-2	944,891	72,646,067	124,573	7,585	0.0769
4	RC-S1	190	8,330	20	9,500	0.0438
5	Cg-1	11,503	490,831	20	575,150	0.0427
6	Cg-1T	123	5,323	2	61,500	0.0433
7	Cg-2	12,507	594,603	41	305,049	0.0475
8	CG-2T	1,332	51,367	2	666,000	0.0386
9	Fg-1	259,637	17,890,774	9,641	26,931	0.0689
10	Gw-1	5,334	316,251			0.0593
11	Gy-1	152	30,496			0.2006
12	Gy-3	3,390	694,454			0.2049
13	Total Residential	2,865,584	214,039,557	353,568	8,105	0.0747
14						
15	Commercial & Industrial - Small					
16	Ats-1		12,042	3		
17	Mp-1	2,521	113,722	5	504,200	0.0451
18	Cg-1	2,718,785	139,863,607	31,737	85,666	0.0514
19	Cg-1T	207,954	9,271,544	662	314,130	0.0446
20	Cg-2	352,425	21,245,562	10,406	33,867	0.0603
21	Cg-2T	17,357	819,696	56	309,946	0.0472
22	Pg-2		388	4		
23	Cg-S1	76	2,903	5	15,200	0.0382
24	Gw-1	119	7,813			0.0657
25	Gy-1	3,459	637,910			0.1844
26	Gy-3	8,187	1,289,226			0.1575
27	Gy-4	36	16,069			0.4464
28	Cogen			2		
29						
30	Total Small Commercial & Industri	3,310,919	173,280,482	42,880	77,214	0.0523
31	Commercial & Industrial - Large					
32	Ats-1		28,697	4		
33	Cp-1	3,040,770	106,791,823	201	15,128,209	0.0351
34	Cp-2	976,292	30,138,894	10	97,629,200	0.0309
35	Gy-1	276	42,506			0.1540
36	Gy-3	576	83,464			0.1449
37	Pg-2		488	6		
38	Gds-1	6,061	269,886	2	3,030,500	0.0445
39	Cogen			1		
40	Total Large Commercial & Industri	4,023,975	137,355,758	224	17,964,174	0.0341
41	TOTAL Billed	10,313,207	533,331,525	397,502	25,945	0.0517
42	Total Unbilled Rev.(See Instr. 6)	-76,434	-3,042,121	0	0	0.0398
43	TOTAL	10,236,773	530,289,404	397,502	25,753	0.0518

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001	
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SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.

2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.

3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.

4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).

5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.

6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Public Street & Highway					
2	Gy-1	11	2,035			0.1850
3	Gy-3	225	31,241			0.1388
4	Gy-4	76	20,837			0.2742
5	Ms-1	27,422	4,905,993	746	36,759	0.1789
6	Ms-3	4,601	401,818	77	59,753	0.0873
7	Ms-31	408	14,476	6	68,000	0.0355
8	Total Public Street & Highway Lgt	32,743	5,376,400	829	39,497	0.1642
9						
10	Interdepartmental Sales	3,552	237,207	1	3,552,000	0.0668
11	Total Interdepartmental Sales	3,552	237,207	1	3,552,000	0.0668
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30	Unbilled Revenues (by revenue					
31	account subheading) included in					
32	totals above:					
33						
34	Residential \$-1,607,636					
35	Small C&I \$-1,113,661					
36	Large C&I \$-320,824					
37	-----					
38	\$-3,042,12					
39						
40						
41	TOTAL Billed	10,313,207	533,331,525	397,502	25,945	0.0517
42	Total Unbilled Rev.(See Instr. 6)	-76,434	-3,042,121	0	0	0.0398
43	TOTAL	10,236,773	530,289,404	397,502	25,753	0.0518

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/30/2002	Dec 31, 2001
FOOTNOTE DATA			

Schedule Page: 304 Line No.: 10 Column: d

Excludes duplicate customers as follows:

Residential	\$2,280
Small Commercial & Industrial	\$ 76
Subtotal	\$2,356

Schedule Page: 304 Line No.: 11 Column: d

No count customers.

Schedule Page: 304 Line No.: 12 Column: d

No count customers.

Schedule Page: 304 Line No.: 24 Column: d

No count customers.

Schedule Page: 304 Line No.: 25 Column: d

No count customers.

Schedule Page: 304 Line No.: 26 Column: d

No count customers.

Schedule Page: 304 Line No.: 27 Column: d

No count customers.

Schedule Page: 304 Line No.: 35 Column: d

No count customers.

Schedule Page: 304 Line No.: 36 Column: d

No count customers.

Schedule Page: 304.1 Line No.: 2 Column: d

No count customers.

Schedule Page: 304.1 Line No.: 3 Column: d

No count customers.

Schedule Page: 304.1 Line No.: 4 Column: d

No count customers.

Schedule Page: 304 Line No.: 41 Column: c

Fuel Clause/Cost of Coal Adjustment Billed:

Rg-1	Fuel Clause	(440,845)
Rg-2	Fuel Clause	(297,097)
Gw-1	Fuel Clause	(3,732)
Cg-1	Fuel Clause	(522,358)
Cg-2	Fuel Clause	(70,619)
Cp-2	Fuel Clause	(166,308)
Mp-1	Fuel Clause	(14,422)
Cg-1T	Fuel Clause	(265,285)
Cg-2T	Fuel Clause	(21,359)
Cg-15	Fuel Clause	(8)
CP-1	Fuel Clause	(1,596,599)
Fg-1	Fuel Clause	(39,772)
MS	Fuel Clause	(67)
OTOU	Fuel Clause	(52)
RC-51	Fuel Clause	(26)
	Total	(3,438,549)

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Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Washington Island Co-op	RQ	Volume No. 1	0	0	0
2	Upper Peninsula Power Company	RQ	Volume No. 1	65	65	65
3	Manitowoc Public Utilities	RQ	Volume No. 1	10	22	10
4	City of Wisconsin Rapids	RQ	Volume No. 1	10	21	10
5	City of Wisconsin Rapids	RQ	Volume No. 2	31	31	29
6	Marshfield Electric & Water Department	RQ	51	33	51	33
7	Oconto Electric Cooperative	RQ	Volume No. 10	15	18	16
8	City of Stephenson	RQ	Volume No. 2	1	1	1
9	Alger Delta Co-op	RQ	Volume No. 2	1	1	1
10	Village of Daggett	RQ	Volume No. 2	0	0	0
11	Village of Stratford	RQ	Volume No. 2	3	3	2
12	Consolidated Water Company	AD	Volume No. 3	NA	NA	NA
13	Duke Energy Trading & Marketing	OS	WPSR Vol. No.1	NA	NA	NA
14	Duke Energy Trading & Marketing	OS	Volume No. 10	NA	NA	NA
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$ (h+i+j) (k)	Line No.
	Demand Charges (\$ (h)	Energy Charges (\$ (i)	Other Charges (\$ (j)		
9,555	29,576	220,367	-51,638	198,305	1
786,249	7,634,830	17,910,112	-4,429,139	21,115,803	2
178,818	1,312,276	4,073,367	-1,043,607	4,342,036	3
42,126	318,952	975,396	-235,208	1,059,140	4
111,683	2,196,819	2,810,499	-728,394	4,278,924	5
330,105	4,395,797	7,702,572	-2,031,055	10,067,314	6
96,675	635,212	1,959,294		2,594,506	7
6,501	123,713	166,338	-35,005	255,046	8
3,230	57,980	83,469	-17,401	124,048	9
1,614	30,878	43,254	-8,772	65,360	10
14,070	231,572	349,473	-74,591	506,454	11
			-2,436	-2,436	12
			533,781	533,781	13
1,595		33,827		33,827	14
1,580,626	16,967,605	36,294,141	-8,654,810	44,606,936	
801,478	1,207,566	28,865,514	2,436,622	32,509,702	
2,382,104	18,175,171	65,159,655	-6,218,188	77,116,638	

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001	
SALES FOR RESALE (Account 447)						
<p>1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).</p> <p>2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows: RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers. LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract. IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years. SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less. LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit. IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.</p>						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Alliant					
2	Other Service	OS	Volume No. 10	NA	NA	NA
3	Other Service	OS	Volume No. 10	NA	NA	NA
4	Gen~ Sys	OS	Volume No. 10	NA	NA	NA
5	Cargill/ Alliant	OS	Volume No. 10	NA	NA	NA
6	Illinois Power Company	OS	Volume No. 10	NA	NA	NA
7	American Transmission Co. LLC	OS	WPSR Vol. No. 1	NA	NA	NA
8	Split Rock	OS	Volume No. 10	NA	NA	NA
9	Morgan Stanley	OS	Volume No. 10	NA	NA	NA
10	Southern Illinois Power Company Co-op	OS	Volume No. 10	NA	NA	NA
11	Tenaska	OS	Volume No. 10	NA	NA	NA
12	Northern States Power Company	OS	Volume No. 10	NA	NA	NA
13	Allegheny Power	OS	WPSR Volume No.1	NA	NA	NA
14	Marshfield Electric & Water Department	OS	Volume No. 10	NA	NA	NA
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	Total (\$) (h+i+j) (k)	Line No.
					1
77		7,700		7,700	2
2,715		66,393		66,393	3
21		370		370	4
7,745		160,649		160,649	5
23		2,179		2,179	6
			159,648	159,648	7
170		3,280		3,280	8
450		11,250		11,250	9
16		1,685		1,685	10
213		7,242		7,242	11
5,220		174,330		174,330	12
			389,027	389,027	13
28,526		1,181,472		1,181,472	14
1,580,626	16,967,605	36,294,141	-8,654,810	44,606,936	
801,478	1,207,566	28,865,514	2,436,622	32,509,702	
2,382,104	18,175,171	65,159,655	-6,218,188	77,116,638	

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001	
SALES FOR RESALE (Account 447)						
<p>1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).</p> <p>2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows: RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers. LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract. IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years. SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less. LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit. IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.</p>						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Wisconsin Electric Power Company					
2	Other Service	OS	Volume No. 10	NA	NA	NA
3	Other Service	OS	Volume No. 10	NA	NA	NA
4	Enron	OS	WPSR Vol. No.1	NA	NA	NA
5	City of Wisconsin Rapids	OS	Volume No. 5	NA	NA	NA
6	Consolidated Water Company					
7	Other Service	OS	Volume No. 10	NA	NA	NA
8	Negotiated Capacity	SF	Volume No. 10	26	26	17
9	Other Service	OS	Volume No.10	NA	NA	NA
10	Other Service	OS	Volume No.10	NA	NA	NA
11	Other Services	OS	Volume No. 10	NA	NA	NA
12	Other Service	OS	Volume No. 10	NA	NA	NA
13	Other Service	OS	Volume No. 10	NA	NA	NA
14	Washington Island Co-op	OS	WPSR Vol. No.1	NA	NA	NA
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
					1
15,805		268,317		268,317	2
21,323		395,376		395,376	3
			352,409	352,409	4
9,640		455,839		455,839	5
					6
192,916		7,716,581		7,716,581	7
	1,191,852			1,191,852	8
174,327		6,955,921		6,955,921	9
			509,487	509,487	10
66,347		3,238,840		3,238,840	11
94,264		1,946,934		1,946,934	12
48		3,216		3,216	13
			5,773	5,773	14
1,580,626	16,967,605	36,294,141	-8,654,810	44,606,936	
801,478	1,207,566	28,865,514	2,436,622	32,509,702	
2,382,104	18,175,171	65,159,655	-6,218,188	77,116,638	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001			
SALES FOR RESALE (Account 447)						
<p>1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).</p> <p>2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows: RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers. LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract. IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years. SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less. LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit. IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.</p>						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Manitowoc Public Utilities					
2	Other Service	OS	WPSR Vol. No.1	NA	NA	NA
3	Other Service	OS	Volume No. 5	NA	NA	NA
4	Other Service	OS	Volume No.5	NA	NA	NA
5	Other Service	AD	WPSR Vol. No 1	NA	NA	NA
6	Other Service	AD	WPSR Vol. No.1	NA	NA	NA
7	Negotiated Capacity	SF	Volume No. 5	1	2	0
8	Village of Stratford	OS	Volume No. 1	NA	NA	NA
9	Upper Peninsula Power Company					
10	Other Service	OS	WPSR Vol. No 5	NA	NA	NA
11	Other Service	OS	WPSR Vol. No 1	NA	NA	NA
12	Madison Gas & Electric					
13	Other Service	OS	Volume No.10	NA	NA	NA
14	Negotiated Capacity	SF	Volume No.10			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
					1
3,431			233,529	233,529	2
1,933		145,461		145,461	3
-25		45,770		45,770	4
-6			-871	-871	5
1,440			-363	-363	6
	15,714	80,385		96,099	7
			9,128	9,128	8
					9
5,522		147,898		147,898	10
			84,000	84,000	11
					12
8,878		190,494		190,494	13
135,090		5,228,560		5,228,560	14
1,580,626	16,967,605	36,294,141	-8,654,810	44,606,936	
801,478	1,207,566	28,865,514	2,436,622	32,509,702	
2,382,104	18,175,171	65,159,655	-6,218,188	77,116,638	

Page 310.4

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
					1
242		24,650		24,650	2
861		23,306		23,306	3
					4
20,596		309,543		309,543	5
			163,510	163,510	6
2,037		33,865		33,865	7
38		4,181		4,181	8
					9
					10
					11
					12
					13
					14
1,580,626	16,967,605	36,294,141	-8,654,810	44,606,936	
801,478	1,207,566	28,865,514	2,436,622	32,509,702	
2,382,104	18,175,171	65,159,655	-6,218,188	77,116,638	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec 31, 2001
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

Schedule Page: 311 Line No.: 1 Column: j

Fuel Clause

Schedule Page: 310 Line No.: 2 Column: a

Upper Peninsula Power Company and Wisconsin Public Service Corporation are wholly owned subsidiaries of WPS Resources Corporation ("Holding Company").

Schedule Page: 311 Line No.: 2 Column: j

Other charges consist of:

Fuel Clause	-\$4,269,574
Discounts	-159,565
Total	-\$4,429,139

Schedule Page: 311 Line No.: 3 Column: j

Other charges consist of:

Fuel Clause	-\$972,711
Discounts	-70,896
Total	-\$1,043,607

Schedule Page: 311 Line No.: 4 Column: j

Other charges consist of:

Fuel Clause	-\$200,750
Discounts	-34,458
Total	-\$235,208

Schedule Page: 311 Line No.: 5 Column: j

Other charges consist of:

Fuel Clause	-\$633,426
Discount	-94,968
Total	-\$728,394

Schedule Page: 311 Line No.: 6 Column: j

Other charges consist of:

Fuel Clause	-\$1,787,358
Discounts	-243,697
Total	-\$2,031,055

Schedule Page: 311 Line No.: 8 Column: j

Fuel Clause

Schedule Page: 311 Line No.: 9 Column: j

Fuel Clause

Schedule Page: 311 Line No.: 10 Column: j

Fuel Clause

Schedule Page: 311 Line No.: 11 Column: j

Ancillary Services.

Schedule Page: 311 Line No.: 12 Column: j

Fuel Clause

Schedule Page: 311 Line No.: 13 Column: j

Ancillary Services

Schedule Page: 310.1 Line No.: 7 Column: a

Wisconsin Public Service Corporation Investments LLC owns approximately a 15% ownership interest in American Transmission Company.

Schedule Page: 311.1 Line No.: 7 Column: j

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/30/2002	Dec 31, 2001
FOOTNOTE DATA			

Ancillary Services

Schedule Page: 311.1 Line No.: 13 Column: j

Ancillary Services

Schedule Page: 311.2 Line No.: 4 Column: j

Ancillary Services

Schedule Page: 311.2 Line No.: 10 Column: j

Ancillary Services

Schedule Page: 311.2 Line No.: 14 Column: j

Ancillary services

Schedule Page: 311.3 Line No.: 2 Column: j

Ancillary Services

Schedule Page: 311.3 Line No.: 5 Column: j

Transmission Loss Adjustment

Schedule Page: 311.3 Line No.: 6 Column: j

Transmission Loss Adjustments

Schedule Page: 311.3 Line No.: 8 Column: j

Ancillary Services

Schedule Page: 311.3 Line No.: 9 Column: a

Upper Peninsula Power Company and Wisconsin Public Service Corporation are wholly owned subsidiaries of WPS Resources Corporation ("Holding Company").

Schedule Page: 311.3 Line No.: 11 Column: j

Ancillary Services

Schedule Page: 311.4 Line No.: 6 Column: j

Ancillary Services

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Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
ELECTRIC OPERATION AND MAINTENANCE EXPENSES				
If the amount for previous year is not derived from previously reported figures, explain in footnote.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
1	1. POWER PRODUCTION EXPENSES			
2	A. Steam Power Generation			
3	Operation			
4	(500) Operation Supervision and Engineering	4,593,085	4,834,228	
5	(501) Fuel	100,340,467	99,196,392	
6	(502) Steam Expenses	7,161,126	6,842,633	
7	(503) Steam from Other Sources			
8	(Less) (504) Steam Transferred-Cr.			
9	(505) Electric Expenses	1,831,198	2,105,331	
10	(506) Miscellaneous Steam Power Expenses	4,195,776	4,377,458	
11	(507) Rents	51,256	51,600	
12	(509) Allowances			
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	118,172,908	117,407,642	
14	Maintenance			
15	(510) Maintenance Supervision and Engineering	1,678,091	1,315,946	
16	(511) Maintenance of Structures	1,285,213	1,200,013	
17	(512) Maintenance of Boiler Plant	12,434,686	15,031,041	
18	(513) Maintenance of Electric Plant	5,419,878	7,261,506	
19	(514) Maintenance of Miscellaneous Steam Plant	1,091,167	1,271,657	
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	21,909,035	26,080,163	
21	TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20)	140,081,943	143,487,805	
22	B. Nuclear Power Generation			
23	Operation			
24	(517) Operation Supervision and Engineering	5,380,487	3,852,777	
25	(518) Fuel	6,726,529	7,650,463	
26	(519) Coolants and Water	11,283	1,039	
27	(520) Steam Expenses	6,527,143	2,773,431	
28	(521) Steam from Other Sources			
29	(Less) (522) Steam Transferred-Cr.			
30	(523) Electric Expenses	246,393	121,431	
31	(524) Miscellaneous Nuclear Power Expenses	8,852,860	6,573,913	
32	(525) Rents	1,119	1,464	
33	TOTAL Operation (Enter Total of lines 24 thru 32)	27,745,814	20,974,518	
34	Maintenance			
35	(528) Maintenance Supervision and Engineering	2,274,730	1,811,177	
36	(529) Maintenance of Structures	374,257	392,520	
37	(530) Maintenance of Reactor Plant Equipment	10,723,124	6,485,508	
38	(531) Maintenance of Electric Plant	7,202,202	2,555,749	
39	(532) Maintenance of Miscellaneous Nuclear Plant	2,228,543	1,652,228	
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)	22,802,856	12,897,182	
41	TOTAL Power Production Expenses-Nuc. Power (Entr tot lines 33 & 40)	50,548,670	33,871,700	
42	C. Hydraulic Power Generation			
43	Operation			
44	(535) Operation Supervision and Engineering	642,228	566,143	
45	(536) Water for Power	559,127	481,900	
46	(537) Hydraulic Expenses	278,646	382,018	
47	(538) Electric Expenses	280,046	214,323	
48	(539) Miscellaneous Hydraulic Power Generation Expenses	266,924	296,215	
49	(540) Rents			
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	2,026,971	1,940,599	

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)					
If the amount for previous year is not derived from previously reported figures, explain in footnote.					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
51	C. Hydraulic Power Generation (Continued)				
52	Maintenance				
53	(541) Maintenance Supervision and Engineering	209,621	234,364		
54	(542) Maintenance of Structures	86,505	91,510		
55	(543) Maintenance of Reservoirs, Dams, and Waterways	446,770	422,942		
56	(544) Maintenance of Electric Plant	389,178	333,595		
57	(545) Maintenance of Miscellaneous Hydraulic Plant	23,765	24,407		
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)	1,155,839	1,106,818		
59	TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 & 58)	3,182,810	3,047,417		
60	D. Other Power Generation				
61	Operation				
62	(546) Operation Supervision and Engineering	102,963	325,710		
63	(547) Fuel	16,646,337	22,608,429		
64	(548) Generation Expenses	90,914	131,555		
65	(549) Miscellaneous Other Power Generation Expenses	1,036,293	1,109,866		
66	(550) Rents	50,501	45,164		
67	TOTAL Operation (Enter Total of lines 62 thru 66)	17,927,008	24,220,724		
68	Maintenance				
69	(551) Maintenance Supervision and Engineering	1,299,447	1,493,561		
70	(552) Maintenance of Structures	38,485	45,934		
71	(553) Maintenance of Generating and Electric Plant	1,195,824	1,438,783		
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	11,016	11,087		
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	2,544,772	2,989,365		
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)	20,471,780	27,210,089		
75	E. Other Power Supply Expenses				
76	(555) Purchased Power	89,993,353	62,609,698		
77	(556) System Control and Load Dispatching	1,726,036	1,577,237		
78	(557) Other Expenses		480		
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	91,719,389	64,187,415		
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	306,004,592	271,804,426		
81	2. TRANSMISSION EXPENSES				
82	Operation				
83	(560) Operation Supervision and Engineering		489,322		
84	(561) Load Dispatching		1,523,901		
85	(562) Station Expenses		336,853		
86	(563) Overhead Lines Expenses		438,741		
87	(564) Underground Lines Expenses		25		
88	(565) Transmission of Electricity by Others	26,888,973	1,988,676		
89	(566) Miscellaneous Transmission Expenses	1,006,590	2,390,701		
90	(567) Rents		1,365,369		
91	TOTAL Operation (Enter Total of lines 83 thru 90)	27,895,563	8,533,588		
92	Maintenance				
93	(568) Maintenance Supervision and Engineering		5,142		
94	(569) Maintenance of Structures		3		
95	(570) Maintenance of Station Equipment		526,775		
96	(571) Maintenance of Overhead Lines		1,010,280		
97	(572) Maintenance of Underground Lines		750		
98	(573) Maintenance of Miscellaneous Transmission Plant		306,923		
99	TOTAL Maintenance (Enter Total of lines 93 thru 98)		1,849,873		
100	TOTAL Transmission Expenses (Enter Total of lines 91 and 99)	27,895,563	10,383,461		
101	3. DISTRIBUTION EXPENSES				
102	Operation				
103	(580) Operation Supervision and Engineering	3,676,950	3,396,302		

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
If the amount for previous year is not derived from previously reported figures, explain in footnote.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
104	3. DISTRIBUTION Expenses (Continued)			
105	(581) Load Dispatching	1,094,778	812,689	
106	(582) Station Expenses	338,747	243,052	
107	(583) Overhead Line Expenses	2,087,571	2,288,683	
108	(584) Underground Line Expenses	1,297,023	1,159,349	
109	(585) Street Lighting and Signal System Expenses	149,890	125,681	
110	(586) Meter Expenses	1,228,124	192,679	
111	(587) Customer Installations Expenses			
112	(588) Miscellaneous Expenses	9,055,258	9,368,000	
113	(589) Rents	456,361	349,908	
114	TOTAL Operation (Enter Total of lines 103 thru 113)	19,384,702	17,936,343	
115	Maintenance			
116	(590) Maintenance Supervision and Engineering	30,119	28,339	
117	(591) Maintenance of Structures	114,233	89,189	
118	(592) Maintenance of Station Equipment	702,488	910,073	
119	(593) Maintenance of Overhead Lines	12,697,581	15,062,592	
120	(594) Maintenance of Underground Lines	1,264,206	1,147,940	
121	(595) Maintenance of Line Transformers	365,965	334,217	
122	(596) Maintenance of Street Lighting and Signal Systems	445,647	441,973	
123	(597) Maintenance of Meters	238,614	213,007	
124	(598) Maintenance of Miscellaneous Distribution Plant	79,609	81,615	
125	TOTAL Maintenance (Enter Total of lines 116 thru 124)	15,938,462	18,308,945	
126	TOTAL Distribution Exp (Enter Total of lines 114 and 125)	35,323,164	36,245,288	
127	4. CUSTOMER ACCOUNTS EXPENSES			
128	Operation			
129	(901) Supervision	817,335	1,266,670	
130	(902) Meter Reading Expenses	3,005,948	2,943,295	
131	(903) Customer Records and Collection Expenses	5,645,839	5,783,611	
132	(904) Uncollectible Accounts	2,342,021	1,511,374	
133	(905) Miscellaneous Customer Accounts Expenses	2,452,402	2,420,087	
134	TOTAL Customer Accounts Expenses (Total of lines 129 thru 133)	14,263,545	13,925,037	
135	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
136	Operation			
137	(907) Supervision		1,180,583	
138	(908) Customer Assistance Expenses	20,970,777	11,851,440	
139	(909) Informational and Instructional Expenses	1,361,781	2,007,305	
140	(910) Miscellaneous Customer Service and Informational Expenses	1,313,176	1,397,482	
141	TOTAL Cust. Service and Information. Exp. (Total lines 137 thru 140)	23,645,734	16,436,810	
142	6. SALES EXPENSES			
143	Operation			
144	(911) Supervision			
145	(912) Demonstrating and Selling Expenses	113,761	126,216	
146	(913) Advertising Expenses			
147	(916) Miscellaneous Sales Expenses			
148	TOTAL Sales Expenses (Enter Total of lines 144 thru 147)	113,761	126,216	
149	7. ADMINISTRATIVE AND GENERAL EXPENSES			
150	Operation			
151	(920) Administrative and General Salaries	8,122,246	6,459,200	
152	(921) Office Supplies and Expenses	2,339,987	2,656,233	
153	(Less) (922) Administrative Expenses Transferred-Credit			

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)					
If the amount for previous year is not derived from previously reported figures, explain in footnote.					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
154	7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)				
155	(923) Outside Services Employed	4,463,263	5,335,859		
156	(924) Property Insurance	-169,195	-393,786		
157	(925) Injuries and Damages	3,101,010	2,178,199		
158	(926) Employee Pensions and Benefits	7,459,567	8,101,807		
159	(927) Franchise Requirements				
160	(928) Regulatory Commission Expenses	1,227,614	1,249,846		
161	(929) (Less) Duplicate Charges-Cr.	643,619	482,108		
162	(930.1) General Advertising Expenses	290,009	306,766		
163	(930.2) Miscellaneous General Expenses	1,323,330	2,070,220		
164	(931) Rents	82,115	8,188		
165	TOTAL Operation (Enter Total of lines 151 thru 164)	27,596,327	27,490,424		
166	Maintenance				
167	(935) Maintenance of General Plant	774,013	874,962		
168	TOTAL Admin & General Expenses (Total of lines 165 thru 167)	28,370,340	28,365,386		
169	TOTAL Elec Op and Maint Expn (Tot 80, 100, 126, 134, 141, 148, 168)	435,616,699	377,286,624		

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES	
1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.	construction employees in a footnote.
2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special	3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.
1. Payroll Period Ended (Date)	/ /
2. Total Regular Full-Time Employees	1,832
3. Total Part-Time and Temporary Employees	0
4. Total Employees	1,832

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
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FOOTNOTE DATA			

Schedule Page: 321 Line No.: 78 Column: c

Account 557 includes \$480.00 of the retail portion (PSCW account 558) of precertification costs in 2000.

Schedule Page: 321 Line No.: 98 Column: c

Account 573 includes \$306,923 of the retail portion (PSCW account 578) of precertification costs in 2000.

Schedule Page: 322 Line No.: 151 Column: b

Included in this account for joint operations and overheads are Kewaunee credits in the amount of \$2,433,456.26 billed to Wisconsin Power and Light and Madison Gas and Electric. This account is being used as designated by FERC on April 21, 1980 as a result of the FERC audit of the WPSC books for 1974-1978.

Schedule Page: 322 Line No.: 151 Column: c

Included in this account for joint plant operations and overheads are Kewaunee credits in the amount of \$3,842,446 billed to Wisconsin Power & Light and Madison Gas & Electric. This account is being used as designated by FERC on April 21, 1980 as a result of the FERC audit of the WPSC books for 1974-1978.

Schedule Page: 322 Line No.: 152 Column: b

Included in this account for joint plant operations and overheads are Kewaunee credits in the amount of \$347,201 for amounts billed to Wisconsin Power and Light and Madison Gas and Electric. This account is being used as designated by FERC on April 21, 1980 as a result of the FERC audit for the period 1974-1978.

Schedule Page: 322 Line No.: 152 Column: c

Included in this account for joint plant operations and overheads are Kewaunee credits in the amount of \$766,334 for amounts billed to Wisconsin Power & Light and Madison Gas & Electric. This account is being used as designated by FERC on April 21, 1980 as a result of the FERC audit for the period 1974-1978.

Schedule Page: 323 Line No.: 155 Column: b

Included in this account are charges and credits for joint plant operations and overheads, specifically charges for WPSC's share of Edgewater and Columbia in the amount of \$3,234,277 and credits in the amounts of \$526,994 and \$14,192 for Kewaunee amounts billed to Wisconsin Power & Light and Madison Gas & Electric and West Marinette amounts billed to Marshfield Electric & Water Depts., respectively. This account is being used as a designated by FERC as a result of the FERC audit of the years 1974-1978.

Schedule Page: 323 Line No.: 155 Column: c

Included in this account are charges and credits for joint plant operations and overheads, specifically charges for WPSC's share of Edgewater and Columbia in the amount of \$3,567,490 and credits in the amounts of \$700,178 and \$13,873 for Kewaunee amounts billed to Wisconsin Power & Light and Madison Gas & Electric and West Marinette amounts billed to Marshfield Electric & Water Depts., respectively. This account is being used as designated by FERC as a result of the FERC audit of the years 1974-1978.

Schedule Page: 323 Line No.: 158 Column: b

Included in this account are credits in the amount of \$446,730 and \$3,412 for Kewaunee joint plant operations and overheads billed to Wisconsin Power & Light, Madison Gas & Electric, West Marinette joint plant operations, and overheads billed to Marshfield Electric & Water Dept., respectively. This account is being used as designated by FERC as a result of the FERC audit for the year 1974-1978.

Schedule Page: 323 Line No.: 158 Column: c

Included in this account are credits in the amounts of \$708,701 and \$6,022 for Kewaunee joint plant operations and overheads billed to Wisconsin Power & Light and Madison Gas & Electric and West Marinette joint plant operations and overheads billed to Marshfield Electric & Water Dept., respectively. This account is being used as designated by FERC as a result of the FERC audit for the years 1974-1978.

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.

2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Aquila Power	OS	1			
2	Alliant/Wisconsin Power & Light Co					
3	Other Service	OS				
4	Maintenance Energy (Exchange)	EX				
5	Cargill/Alliant	OS	1			
6	Commonwealth Edison Company					
7	Ameren Energy	OS				
8	Other Service	OS				
9	Cinergy Services Inc.	OS				
10	Consolidated Water Power Company	OS	1			
11	Diesel Generators					
12	Capacity Charge	SF				
13	Duke Energy	OS				
14	ENRON	OS	1			
	Total					

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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PURCHASED POWER (Account 555), (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
282,323				11,077,299		11,077,299	1
							2
5,150				155,762		155,762	3
	4,407	4,407					4
171,419				6,845,766		6,845,766	5
							6
138,294				5,061,477	6,058	5,067,535	7
212,807				6,097,427		6,097,427	8
200				8,400		8,400	9
26,830							10
				968,231		968,231	11
			4,017,115			4,017,115	12
11,608				867,935		867,935	13
50				1,200		1,200	14
3,041,407	4,519	4,519	9,702,115	79,999,149	292,089	89,993,353	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001			
PURCHASED POWER (Account 555) (Including power exchanges)						
<p>1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.</p> <p>2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</p> <p>RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.</p> <p>LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.</p> <p>SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.</p> <p>LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.</p> <p>IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.</p> <p>EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.</p> <p>OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.</p>						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Edison Mission	OS				
2	Georgia Pacific	OS				
3	Gensys (Dairyland Power Coop)	OS				
4	Madison Gas & Electric Company					
5	Other Service	OS				
6	Maintenance Energy (Exchange)	EX				
7	Kewaunee Unbalance	AD				
8	Manitoba Hydro	OS				
9	Northern States Power Company	LF				
10	Shanak Hydro	OS				
11	Robert Shanak Hydro	OS				
12	Tomahawk Power & Pulp	OS				
13	Mosinee Paper Company	OS				
14	Power Company of America	OS				
	Total					

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
59				1,385		1,385	1
151				9,985		9,985	2
20,400				700,984		700,984	3
							4
3,268				92,291		92,291	5
	112	112					6
300							7
655				13,860		13,860	8
1,842,905			4,485,000	37,811,019	-8,741	42,287,278	9
396				12,773		12,773	10
225				6,544		6,544	11
9,467				290,729		290,729	12
186				5,949		5,949	13
3				114		114	14
3,041,407	4,519	4,519	9,702,115	79,999,149	292,089	89,993,353	

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001	
PURCHASED POWER (Account 555) (Including power exchanges)						
<p>1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.</p> <p>2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</p> <p>RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.</p> <p>LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.</p> <p>SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.</p> <p>LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.</p> <p>IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.</p> <p>EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.</p> <p>OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.</p>						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Kimberly Clark Corporation	OS				
2	Winnebago County Landfill	OS				
3	Stencil Farms	OS				
4	Tenaska Power	OS	1			
5	TransAlta	OS	1			
6	Western Area Power Authority	OS				
7	Wisconsin Electric Power Company	OS				
8	Wisconsin Power Pool Incorporated	OS				
9	Wisconsin River Power Company					
10	Long-Term Service	LU	2			
11	Out-of-Period Adjustments	AD	2			
12	Western Resources	OS				
13	American Transmission Co., LLC	OS				
14	Constellation Power Source	OS				
	Total					

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001			
PURCHASED POWER (Account 555) (Including power exchanges)						
<p>1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.</p> <p>2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</p> <p>RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.</p> <p>LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.</p> <p>SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.</p> <p>LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.</p> <p>IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.</p> <p>EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.</p> <p>OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.</p>						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Northern Indiana Power Company	OS				
2	Reliant Energy	OS				
3	Split Rock	OS				
4	Oshkosh Correctional Institute	OS				
5	Karl Schmidt, Unisia, Inc.	OS				
6	Georgia Pacific	OS				
7	Rhineland Paper Company	OS				
8	Gran Tek, Inc.	OS				
9	Agrilink Foods	OS				
10	Interchange (Net Total Adjustment)	AD				
11						
12						
13						
14						
	Total					

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
--	---	--	---------------------------------

PURCHASED POWER (Account 555) (Continued)
(including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
100				2,850		2,850	1
641				32,391		32,391	2
106,359				3,600,600	351,050	3,951,650	3
11				1,248		1,248	4
3				155		155	5
138				8,407		8,407	6
55				5,491		5,491	7
10				963		963	8
10				578		578	9
2,548							10
							11
							12
							13
							14
3,041,407	4,519	4,519	9,702,115	79,999,149	292,089	89,993,353	

Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec 31, 2001
FOOTNOTE DATA			

Schedule Page: 326 Line No.: 3 Column: c
Not available in WPSC'S records
Schedule Page: 326 Line No.: 4 Column: c
Not available in WPSC'S records
Schedule Page: 326 Line No.: 7 Column: c
Not available in WPSC'S records
Schedule Page: 327 Line No.: 7 Column: l
Financial Losses
Schedule Page: 326 Line No.: 8 Column: c
Not available in WPSC'S records
Schedule Page: 326 Line No.: 9 Column: c
Not available in WPSC'S records
Schedule Page: 326 Line No.: 12 Column: c
Not available in WPSC'S records
Schedule Page: 326 Line No.: 13 Column: c
Not available in WPSC'S records
Schedule Page: 326.1 Line No.: 1 Column: c
Not available in WPSC'S records
Schedule Page: 326.1 Line No.: 2 Column: c
PURPA Authorized
Schedule Page: 326.1 Line No.: 5 Column: c
Not available in WPSC'S records
Schedule Page: 326.1 Line No.: 6 Column: c
Not available in WPSC'S records
Schedule Page: 326.1 Line No.: 8 Column: c
Non-FERC jurisdiction seller
Schedule Page: 326.1 Line No.: 9 Column: c
Not available in WPSC'S records
Schedule Page: 327.1 Line No.: 9 Column: l
Redispatch Energy \$93,000
Transmission Refund (102,041)
Total (8,741)
Schedule Page: 326.1 Line No.: 10 Column: c
PURPA authorized
Schedule Page: 326.1 Line No.: 11 Column: c
PURPA authorized
Schedule Page: 326.1 Line No.: 12 Column: c
PURPA authorized
Schedule Page: 326.1 Line No.: 13 Column: c
PURPA authorized
Schedule Page: 326.1 Line No.: 14 Column: c
PURPA authorized
Schedule Page: 326.2 Line No.: 1 Column: c
PURPA authorized
Schedule Page: 326.2 Line No.: 2 Column: c
PURPA authorized
Schedule Page: 326.2 Line No.: 3 Column: c
PURPA authorized

Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec 31, 2001
FOOTNOTE DATA			

Schedule Page: 326.2 Line No.: 7 Column: c

Not available in WPSC'S records

Schedule Page: 326.2 Line No.: 8 Column: c

Non-FERC jurisdiction seller

Schedule Page: 326.2 Line No.: 9 Column: a

Wisconsin Public Service Corporation owns a 50% interest in Wisconsin River Power Company.

Schedule Page: 327.2 Line No.: 11 Column: l

Annual prior year true-up adjustment

Schedule Page: 326.2 Line No.: 13 Column: a

Wisconsin Public Service Corporation Investments LLC owns approximately 15% ownership interest in American Transmission Company.

Schedule Page: 327.2 Line No.: 13 Column: l

Redispatch purchase from Northern States Power, reimbursed by American Transmission Company.

Schedule Page: 326.3 Line No.: 1 Column: c

Not available in WPSC'S records

Schedule Page: 326.3 Line No.: 2 Column: c

Not available in WPSC'S records

Schedule Page: 326.3 Line No.: 3 Column: c

Not available in WPSC'S records

Schedule Page: 327.3 Line No.: 3 Column: l

Mapp LRP Losses	\$56,234
Transmission Charges	\$294,816
Total	\$351,050

Schedule Page: 326.3 Line No.: 4 Column: c

Not available in WPSC'S records

Schedule Page: 327.3 Line No.: 4 Column: k

Voluntary curtailable load

Schedule Page: 326.3 Line No.: 5 Column: c

Not available in WPSC'S records

Schedule Page: 327.3 Line No.: 5 Column: k

Voluntary curtailable load

Schedule Page: 326.3 Line No.: 6 Column: c

Not available in WPSC'S records

Schedule Page: 327.3 Line No.: 6 Column: k

Voluntary curtailable load

Schedule Page: 326.3 Line No.: 7 Column: c

Not available in WPSC'S records

Schedule Page: 327.3 Line No.: 7 Column: k

Voluntary curtailable load

Schedule Page: 326.3 Line No.: 8 Column: c

Not available in WPSC'S records

Schedule Page: 327.3 Line No.: 8 Column: k

Voluntary curtailable load

Schedule Page: 326.3 Line No.: 9 Column: c

Not available in WPSC'S records

Schedule Page: 327.3 Line No.: 9 Column: k

Voluntary curtailable load

Schedule Page: 327.3 Line No.: 10 Column: g

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/30/2002	Dec 31, 2001
FOOTNOTE DATA			

The total for this column is not picking up this number. Therefore the column total should be \$3,041,407.

This number is derived by:

\$3,038,859

2,548

\$3,041,407

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001	
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Including transactions referred to as 'wheeling')				
<p>1. Report all transmission of electricity, i. e., wheeling, provided for other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers.</p> <p>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).</p> <p>3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)</p> <p>4. In column(d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: LF - for Long-term firm transmission service. "Long-term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract. SF - for short-term firm transmission service. Use this category for all firm services, where the duration of each period of commitment for service is less than one year.</p>				
Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classifi- cation (d)
1	Alliant	Alliant	Central Wisconsin Cooperative	AD
2	Agriculture Environment Services	N/A	N/A	LF
3	Combined Locks Energy Center	N/A	N/A	LF
4	Madison Gas & Electric	Wisconsin Electric Power	Madison Gas & Electric	LF
5	Madison Gas & Electric	Wisconsin Electric Power	Madison Gas & Electric	AD
6	Stratford Water & Electric	Wisconsin Public Service Corp	Stratford Water & Electric	LF
7	Stratford Water & Electric	Wisconsin Public Service Corp	Stratford Water & Electric	AD
8	Washington Island Coop	Wisconsin Public Service Corp	Washington Island Coop	LF
9	Washington Island Coop	Wisconsin Public Service Corp	Washington Island Coop	AD
10	Wisconsin Public Power Inc	Wisconsin Public Service Corp	Wisconsin Public Power Inc	LF
11	Wisconsin Public Power Inc	Wisconsin Public Service Corp	Wisconsin Public Power Inc	AD
12	Wisconsin Rapids Water & Light	Northern States Power Co	Wisconsin Rapids Water & Light	LF
13	Wisconsin Rapids Water & Light	Northern States Power Co	Wisconsin Rapids Water & Light	AD
14				
15				
16				
17				
	TOTAL			

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001			
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued) (Including transactions referred to as 'wheeling')						
<p>OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm service regardless of the length of the contract and service from, designated units of less than one year. Describe the nature of the service in a footnote for each adjustment.</p> <p>AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.</p> <p>5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.</p> <p>6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.</p> <p>7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.</p>						
FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
	N/A	N/A				1
	N/A	N/A				2
	N/A	N/A				3
	N/A	N/A				4
	N/A	N/A				5
	N/A	N/A				6
	N/A	N/A				7
	N/A	N/A				8
	N/A	N/A				9
	N/A	N/A				10
	N/A	N/A				11
	Multiple Interconn.	Multiple Interconn.	60			12
	N/A	N/A				13
						14
						15
						16
						17
			60	0	0	

Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec 31, 2001
FOOTNOTE DATA			

Schedule Page: 329 Line No.: 1 Column: e Original Volume 4
Schedule Page: 330 Line No.: 1 Column: m Transmission Charges Refund.
Schedule Page: 328 Line No.: 2 Column: d Contract is on going as long as customer desires service.
Schedule Page: 329 Line No.: 2 Column: e WPS Resources Operating Companies, Original Volume No. 1
Schedule Page: 330 Line No.: 2 Column: m Distribution and Dynamic Scheduling Charges.
Schedule Page: 328 Line No.: 3 Column: d Contract is on going as long as customer desires service.
Schedule Page: 329 Line No.: 3 Column: e WPS Resources Operating Companies, Original Volume No. 1
Schedule Page: 330 Line No.: 3 Column: m Dynamic Scheduling Charges.
Schedule Page: 328 Line No.: 4 Column: d Contract termination date is 08/31/2003
Schedule Page: 329 Line No.: 4 Column: e WPS Resources Operating Companies, Original Volume No. 1
Schedule Page: 330 Line No.: 4 Column: m Distribution and Dynamic Scheduling Charges.
Schedule Page: 329 Line No.: 5 Column: e WPS Resources Operating Companies, Original Volume No. 1
Schedule Page: 330 Line No.: 5 Column: m Transmission Charges Refund.
Schedule Page: 328 Line No.: 6 Column: d Contract is on going with 5 years written notice to terminate.
Schedule Page: 329 Line No.: 6 Column: e WPS Resources Operating Companies, Original Volume No. 1
Schedule Page: 330 Line No.: 6 Column: m Distribution Charges.
Schedule Page: 329 Line No.: 7 Column: e WPS Resources Operating Companies, Original Volume No. 1
Schedule Page: 330 Line No.: 7 Column: m Transmission Charges Refund.
Schedule Page: 328 Line No.: 8 Column: d Contract is on going with 5 years written notice to terminate.
Schedule Page: 329 Line No.: 8 Column: e WPS Resources Operating Companies, Original Volume No. 1
Schedule Page: 330 Line No.: 8 Column: m Distribution Charges.
Schedule Page: 329 Line No.: 9 Column: e WPS Resources Operating Companies, Original Volume No. 1
Schedule Page: 330 Line No.: 9 Column: m Transmission Charges Refund.
Schedule Page: 328 Line No.: 10 Column: d Contract is on going with 5 years written notice to terminate.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec 31, 2001
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

Schedule Page: 329 Line No.: 10 Column: e
WPS Resources Operating Companies, Original Volume No. 1
Schedule Page: 330 Line No.: 10 Column: m
Distribution and Dynamic Scheduling Charges.
Schedule Page: 329 Line No.: 11 Column: e
WPS Resources Operating Companies, Original Volume No. 1
Schedule Page: 330 Line No.: 11 Column: m
Transmission Charges Refund.
Schedule Page: 328 Line No.: 12 Column: d
Contract termination date is 04/30/2002
Schedule Page: 329 Line No.: 12 Column: e
Original Volume 4
Schedule Page: 329 Line No.: 13 Column: e
Original Volume 4
Schedule Page: 330 Line No.: 13 Column: m
Transmission Charges Refund.

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002		Year of Report Dec. 31, 2001	
TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565) (Including transactions referred to as "wheeling")							
<p>1. Report all transmission, i.e., wheeling of electricity provided to respondent by other electric utilities, cooperatives, municipalities, or other public authorities during the year.</p> <p>2. In column (a) report each company or public authority that provide transmission service. Provide the full name of the company; abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider.</p> <p>3. Provide in column (a) subheadings and classify transmission service purchased from other utilities as: "Delivered Power to Wheeler" or "Received Power from Wheeler."</p> <p>4. Report in columns (b) and (c) the total Megawatt-hours received and delivered by the provider of the transmission service.</p> <p>5. In columns (d) through (g), report expenses as shown on bills or vouchers rendered to the respondent. In column (d), provide demand charges. In column (e), provide energy charges related to the amount of energy transferred. In column (f), provide the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (f). Report in column (g) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero ("0") column (g). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.</p> <p>6. Enter "TOTAL" in column (a) as the last Line. Provide a total amount in columns (b) through (g) as the last Line. Energy provided by the respondent for the wheeler's transmission losses should be reported on the Electric Energy Account, Page 401. If the respondent received power from the wheeler, energy provided to account for Losses should be reported on Line 19. Transmission By Others Losses, on Page 401. Otherwise, Losses should be reported on line 27, Total Energy Losses, Page 401.</p> <p>7. Footnote entries and provide explanations following all required data.</p>							
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
		Megawatt-hours Received (b)	Megawatt-hours Delivered (c)	Demand Charges (\$) (d)	Energy Charges (\$) (e)	Other Charges (\$) (f)	Total Cost of Transmission (\$) (g)
1	Received power						
2	from wheeler:						
3	American Transmission	772,231	769,352	25,134,364	3,026	1,313,998	26,451,388
4	Company						
5							
6	Northern States					10,389	10,389
7	Power Company						
8	Mid American Power Pool	82,676	82,676		-553	771	218
9							
10	Commonwealth						
11	Edison	227,845	223,502	313,345	18,910	44,494	376,749
12	Subtotal	1,082,752	1,075,530	25,447,709	21,383	1,369,652	26,838,744
13							
14	Delivered Power						
15	to Wheeler:						
16							
	TOTAL	1,137,916	1,130,286	25,447,709	66,354	1,374,910	26,888,973

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001				
TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565) (Including transactions referred to as "wheeling")							
1. Report all transmission, i.e., wheeling of electricity provided to respondent by other electric utilities, cooperatives, municipalities, or other public authorities during the year. 2. In column (a) report each company or public authority that provide transmission service. Provide the full name of the company; abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. 3. Provide in column (a) subheadings and classify transmission service purchased from other utilities as: "Delivered Power to Wheeler" or "Received Power from Wheeler." 4. Report in columns (b) and (c) the total Megawatt-hours received and delivered by the provider of the transmission service. 5. In columns (d) through (g), report expenses as shown on bills or vouchers rendered to the respondent. In column (d), provide demand charges. In column (e), provide energy charges related to the amount of energy transferred. In column (f), provide the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (f). Report in column (g) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero ("0") column (g). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered. 6. Enter "TOTAL" in column (a) as the last Line. Provide a total amount in columns (b) through (g) as the last Line. Energy provided by the respondent for the wheeler's transmission losses should be reported on the Electric Energy Account, Page 401. If the respondent received power from the wheeler, energy provided to account for Losses should be reported on Line 19, Transmission By Others Losses, on Page 401. Otherwise, Losses should be reported on line 27, Total Energy Losses, Page 401. 7. Footnote entries and provide explanations following all required data.							
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	TRANSFER OF ENERGY Magawatt-hours Received (b)	Magawatt-hours Delivered (c)	EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS Demand Charges (\$) (d)	Energy Charges (\$) (e)	Other Charges (\$) (f)	Total Cost of Transmission (\$) (g)
1							
2	American Transmission	55,006	54,598		44,429	5,062	49,491
3	Company						
4							
5	Commonwealth						
6	Edison	111	111		526	68	594
7							
8							
9							
10							
11							
12							
13	Illinois Power	47	47		16	28	44
14	North American Electric					100	100
15	Reliability Council						
16	Subtotal	55,164	54,756		44,971	5,258	50,229
	TOTAL	1,137,916	1,130,286	25,447,709	66,354	1,374,910	26,888,973

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec 31, 2001
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

Schedule Page: 332 Line No.: 3 Column: a

Wisconsin Public Service Investments LLC owns approximately a 15% ownership interest in American Transmission Company.

Schedule Page: 332 Line No.: 3 Column: f

Ancillary Services

Schedule Page: 332 Line No.: 6 Column: f

Ancillary Services

Schedule Page: 332 Line No.: 8 Column: e

Includes a Time-Value refund for MAPP schedule F transmission service billed without a service agreement on file.

MAPP-Mid American Power Pool.

Schedule Page: 332 Line No.: 8 Column: f

Ancillary Services

Schedule Page: 332 Line No.: 11 Column: f

Ancillary Services

Schedule Page: 332.1 Line No.: 2 Column: a

Wisconsin Public Service Investments LLC owns approximately a 15% ownership interest in American Transmission Company.

Schedule Page: 332.1 Line No.: 2 Column: f

Ancillary Services

Schedule Page: 332.1 Line No.: 6 Column: a

Energy flowed through Wisconsin Electric Power Company.

Schedule Page: 332.1 Line No.: 6 Column: f

Ancillary Services

Schedule Page: 332.1 Line No.: 13 Column: a

Energy flowed thru Wisconsin Electric Power Company.

Schedule Page: 332.1 Line No.: 13 Column: f

Ancillary Services

Schedule Page: 332.1 Line No.: 14 Column: a

NERC-North American Electric Reliability Council

Schedule Page: 332.1 Line No.: 14 Column: f

TSIN Registration for 10/01 thru 10/02

Schedule Page: 332.1 Line No.: 15 Column: a

NERC-North American Electric Reliability Council

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	122,460		
2	Nuclear Power Research Expenses			
3	Other Experimental and General Research Expenses	624,783		
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities	576,087		
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < \$5,000			
6				
7				
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46	TOTAL	1,323,330		

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001		
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405) (Except amortization of acquisition adjustments)					
<p>1. Report in Section A for the year the amounts for: (a) Depreciation Expense (Account 403); (b) Amortization of Limited-Term Electric Plant (Account 404); and (c) Amortization of Other Electric Plant (Account 405).</p> <p>2. Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.</p> <p>3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.</p> <p>Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used.</p> <p>In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used.</p> <p>For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.</p> <p>4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.</p>					
A. Summary of Depreciation and Amortization Charges					
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization of Limited Term Electric Plant (Acc 404) (c)	Amortization of Other Electric Plant (Acc 405) (d)	Total (e)
1	Intangible Plant	16,073			16,073
2	Steam Product Plant	16,896,437	399,992		17,296,429
3	Nuclear Production Plant	13,645,685	463,175		14,108,860
4	Hydraulic Production Plant-Conventional	795,221			795,221
5	Hydraulic Production Plant-Pumped Storage				
6	Other Production Plant	4,173,677			4,173,677
7	Transmission Plant				
8	Distribution Plant	18,031,861	347,612		18,379,473
9	General Plant	1,553,624	232		1,553,856
10	Common Plant-Electric	5,749,098	1,670,354		7,419,452
11	TOTAL	60,861,676	2,881,365		63,743,041
B. Basis for Amortization Charges					

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002		Year of Report Dec. 31, 2001	
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)							
C. Factors Used in Estimating Depreciation Charges							
Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	3021	483	30.00		3.33		
13	3033	1,196	3.00		33.33		
14	3035	4,003	5.00		20.00		
15	3037	82	7.00		14.29		
16	3100	292	50.00		2.00		
17	3100-Solely Owned	65,658	49.00	-42.00	2.90	R3	
18	3110-Edgewater	2,444	42.00	-54.00	3.67		
19	3110-Columbia	18,891	44.00	-25.00	2.84		
20	3112	1	4.00		25.00		
21	3120-Solely Owned	260,897	37.00	-10.00	2.97	S1	
22	3120-Jointly Owned	84,993	36.00	-7.00	2.97		
23	3122	1,344	25.00	3.00	3.88		
24	3123	1,951	25.00	10.00	3.60	S0	
25	3124	25,388	25.00	15.00	3.40	R2	
26	312X	1,183	20.00	-7.00	5.35		
27	312y	5,575	10.00		10.00		
28	3140-Solely Owned	58,058	50.00	1.00	1.98	L3	
29	3140-Edgewater	3,371	48.00	-7.00	2.23		
30	3140-Columbia	15,502	45.00	-4.00	2.31		
31	3150-Solely Owned	37,252	40.00	-8.00	2.70	R2.5	
32	3150-Edgewater	3,032	46.00	-5.00	2.28		
33	3150-Columbia	5,434	43.00	-5.00	2.44		
34	3160-Solely Owned	12,268	35.00	-4.00	2.97	R1.5	
35	3160-Jointly Owned	2,606	25.00		4.00		
36	3310	3,371	55.00	-434.00	9.71	L0	
37	3320	11,373	60.00	-10.00	1.83	S3	
38	3330	7,165	55.00	-2.00	1.85	R1	
39	3340	4,290	40.00	-13.00	2.83	L1	
40	3350	156	40.00	-35.00	3.38	SC	
41	3360	25	55.00	-10.00	2.00	L4	
42	3410	6,071	39.00	-5.00	2.69	R4	
43	3420	2,387	34.00	-4.00	3.06	R3	
44	3440	105,798	38.00	-1.00	2.66	R2.5	
45	3450	4,020	36.00	-13.00	3.14	SO	
46	3460	123	35.00	-1.00	2.89	R2.5	
47	3602	820	65.00		1.54	R3	
48	3610	3	37.00	-20.00	3.24	L3	
49	3620	69,914	34.00	-4.00	3.06	R2.5	
50	3640	83,123	45.00	-49.00	3.31	L0	

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)							
C. Factors Used in Estimating Depreciation Charges							
Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	3650	75,800	50.00	10.00	1.80	L0	
13	3660	4,794	60.00		1.67	R1	
14	3670	75,121	40.00	5.00	2.38	R2.5	
15	3680	160,758	29.00	-8.00	3.72	S1.5	
16	3691	13,341	33.00	-31.00	3.97	R1	
17	3692	82,517	40.00	1.00	2.48	R1.5	
18	3700	26,206	30.00	1.00	3.30	R1.5	
19	3702	11,517	15.00		6.67		
20	3710	8,197	21.00		4.76	SC	
21	3730	9,567	24.00	-13.00	4.71	L2	
22	3900	5,747	42.00	-2.00	2.43	L1	
23	3911	617	20.00		5.00		
24	3912	2,298	5.00		20.00		
25	3913	484	5.00		20.00		
26	3921	97	13.00	9.00	7.00		
27	3930		20.00		5.00		
28	3940	3,132	20.00		5.00		
29	3950	5,524	20.00		5.00		
30	3970	8,123	17.00		5.88	L0	
31	3980	32	15.00		6.67		
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Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/30/2002	Dec 31, 2001
FOOTNOTE DATA			

Schedule Page: 337	Line No.: 20	Column: a
Fly Ash Site Improvements		
Schedule Page: 337	Line No.: 23	Column: a
Jointly owned unit trains		
Schedule Page: 337	Line No.: 24	Column: a
Plant Computer		
Schedule Page: 337	Line No.: 25	Column: a
Solely owned unit trains		
Schedule Page: 337	Line No.: 26	Column: a
Fly Ash Site		
Schedule Page: 337	Line No.: 27	Column: a
Nox		
Schedule Page: 337	Line No.: 47	Column: a
Line Easements		
Schedule Page: 337.1	Line No.: 16	Column: a
Overhead Services		
Schedule Page: 337.1	Line No.: 17	Column: a
Underground Services		
Schedule Page: 337.1	Line No.: 19	Column: a
Automatic Meter reading devices		
Schedule Page: 337.1	Line No.: 23	Column: a
Office Furniture & Fixtures		
Schedule Page: 337.1	Line No.: 24	Column: a
Computers-PC		
Schedule Page: 337.1	Line No.: 25	Column: a
Data handling Equipment		
Schedule Page: 337.1	Line No.: 26	Column: a
Vehicles Jointly Owned		

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS				
Report the information specified below, in the order given, for the respective income deduction and interest charges account. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.				
(a) Miscellaneous Amortization (Account 425): Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.				
(b) Miscellaneous Income Deductions: Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts.				
(c) Interest on Debt to Associated Companies (Account 430) -- For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.				
(d) Other Interest Expense (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.				
Line No.	Item (a)	Amount (b)		
1	MISCELLANEOUS AMORTIZATION (425)			
2	WFL Goodwill	676,160		
3	TOTAL - 425	676,160		
4				
5	DONATIONS (426.1)			
6	Donations	220		
7	Land donation to the Wisconsin DNR	2,008,200		
8	TOTAL - 426.1	2,008,420		
9				
10	KEY EXECUTIVE LIFE INSURANCE (426.2)			
11	Northwestern Mutual Life-interest, renewal prems, etc.	-856,975		
12	TOTAL - 426.2	-856,975		
13				
14	PENALTIES (426.3)	70		
15	TOTAL - 426.3	70		
16				
17	EXP FOR CERTAIN CIVIL, POLITICAL & REL ACT (426.4)			
18	Memberships	136,852		
19	Employee Wages	71,495		
20	Legal & Professional Services	45,042		
21	Contracted Labor	64,211		
22	Other Invoices	71,853		
23	Miscellaneous Invoices	43,366		
24	TOTAL - 426.4	432,819		
25				
26	OTHER DEDUCTIONS (426.5)			
27	Expense Accounts-Related Spouses Expenses	525		
28	WFL Expensed Transaction Cost	-16,873		
29	Unrealized Loss from Non Hedge Derivatives	37,097		
30	TOTAL - 426.5	20,749		
31				
32	OTHER INTEREST EXPENSE (431)			
33	Commercial Paper - 1.90% - 6.63%, Ave. 4.41%	2,140,250		
34	Interest Expense Deferred Compensation Reserve	1,425,582		
35	Interest Expense Key Executive Life Insurance	1,174,959		
36	Budget Balance Interest	48,425		
37	Interest on Customer Deposits	15,392		
38	Interest on Tax Adjustments	2,847		
39	Interest Expense - Polsky	4,418,719		
40	Other - Various Rates	19,465		
41	TOTAL - 431	9,245,639		

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec 31, 2001
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

Schedule Page: 340 Line No.: 2 Column: b

The contra account charged is 186035. For WFL amortization refer to the Notes to Financial Statements, Note 6, Acquisitions and Sales of Assets.

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
REGULATORY COMMISSION EXPENSES					
1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to format cases before a regulatory body, or cases in which such a body was a party.					
2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.					
Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expense for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	Federal Energy Regulatory Commission		568,545	568,545	
2					
3	Public Service Commission of Wisconsin	398,073	440,125	838,198	
4					
5	Michigan Public Service Commission	-586	38,229	37,643	
6					
7	SEC & Others		23,863	23,863	
8					
9					
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14					
15					
16					
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35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL	397,487	1,070,762	1,468,249	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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REGULATORY COMMISSION EXPENSES (Continued)

3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.
 4. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.
 5. Minor items (less than \$25,000) may be grouped.

EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR			
CURRENTLY CHARGED TO			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)	Line No.
Department (f)	Account No. (g)	Amount (h)					
							1
							2
Electric	928	1,227,614					3
							4
							5
Gas	928	240,635					6
							7
							8
Nonutility	928						9
							10
							11
							12
							13
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		1,468,249					46

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D & D work carried with others, show separately the respondent's cost for the year and cost chargeable to others (See definition of research, development, and demonstration in Uniform System of Accounts).

2. Indicate in column (a) the applicable classification, as shown below:

Classifications:

A. Electric R, D & D Performed Internally:

(1) Generation

a. hydroelectric

i. Recreation fish and wildlife

ii Other hydroelectric

b. Fossil-fuel steam

c. Internal combustion or gas turbine

d. Nuclear

e. Unconventional generation

f. Siting and heat rejection

(3) Transmission

a. Overhead

b. Underground

(4) Distribution

(5) Environment (other than equipment)

(6) Other (Classify and include items in excess of \$5,000.)

(7) Total Cost Incurred

B. Electric, R, D & D Performed Externally:

(1) Research Support to the electrical Research Council or the Electric Power Research Institute

Line No.	Classification (a)	Description (b)
1		Electric:
2	B(1)	Electric Power Research Institute R&D Program
3	B(4)	U of W Foundation - R&D Center for By-Products Utilization
4	B(4)	Design Capacity Recovery (1)
5		Adjustment/Reclassification
6		Misc Others (2)
7		Gas:
8		Company Gas Research & Development
9		
10	TOTAL	
11		
12		
13		
14		
15		
16		
17		(1) This project was charged to R&D in error
18		this will be corrected in Jan. 2002.
19		
20		(2) Of the Total Misc.- Other \$165,134
21		was charged to R&D in error. This will
22		be corrected in Jan 2002.
23		
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Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

(2) Research Support to Edison Electric Institute
 (3) Research Support to Nuclear Power Groups
 (4) Research Support to Others (Classify)
 (5) Total Cost Incurred

3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$5,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$5,000 by classifications and indicate the number of items grouped. Under Other, (A (6) and B (4)) classify items by type of R, D & D activity.

4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e)

5. Show in column (g) the total unamortized accumulating of costs of projects. This total must equal the balance in Account 188, Research, Development, and Demonstration Expenditures, Outstanding at the end of the year.

6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est."

7. Report separately research and related testing facilities operated by the respondent.

Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
					1
	898,518	Misc	898,518		2
	24,013	500/510	24,013		3
	76,116	Misc	76,116		4
	-16,484	Misc	-16,484		5
	165,266	Misc	165,266		6
					7
					8
					9
	1,147,429		1,147,429		10
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Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
DISTRIBUTION OF SALARIES AND WAGES					
Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)	
1	Electric				
2	Operation				
3	Production	19,446,380			
4	Transmission	-22,668			
5	Distribution	12,293,432			
6	Customer Accounts	8,272,094			
7	Customer Service and Informational	4,244,298			
8	Sales	14,783			
9	Administrative and General	11,029,904			
10	TOTAL Operation (Enter Total of lines 3 thru 9)	55,278,223			
11	Maintenance				
12	Production	13,244,760			
13	Transmission				
14	Distribution	6,767,783			
15	Administrative and General				
16	TOTAL Maint. (Total of lines 12 thru 15)	20,012,543			
17	Total Operation and Maintenance				
18	Production (Enter Total of lines 3 and 12)	32,691,140			
19	Transmission (Enter Total of lines 4 and 13)	-22,668			
20	Distribution (Enter Total of lines 5 and 14)	19,061,215			
21	Customer Accounts (Transcribe from line 6)	8,272,094			
22	Customer Service and Informational (Transcribe from line 7)	4,244,298			
23	Sales (Transcribe from line 8)	14,783			
24	Administrative and General (Enter Total of lines 9 and 15)	11,029,904			
25	TOTAL Oper. and Maint. (Total of lines 18 thru 24)	75,290,766	4,475,572	79,766,338	
26	Gas				
27	Operation				
28	Production-Manufactured Gas				
29	Production-Nat. Gas (Including Expl. and Dev.)				
30	Other Gas Supply	208,903			
31	Storage, LNG Terminaling and Processing				
32	Transmission				
33	Distribution	8,829,989			
34	Customer Accounts	5,368,561			
35	Customer Service and Informational	1,997,405			
36	Sales	50,961			
37	Administrative and General	5,762,910			
38	TOTAL Operation (Enter Total of lines 28 thru 37)	22,218,729			
39	Maintenance				
40	Production-Manufactured Gas				
41	Production-Natural Gas				
42	Other Gas Supply				
43	Storage, LNG Terminaling and Processing				
44	Transmission				
45	Distribution	2,411,336			
46	Administrative and General				
47	TOTAL Maint. (Enter Total of lines 40 thru 46)	2,411,336			

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
DISTRIBUTION OF SALARIES AND WAGES (Continued)					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)	
48	Total Operation and Maintenance				
49	Production-Manufactured Gas (Enter Total of lines 28 and 40)				
50	Production-Natural Gas (Including Expl. and Dev.) (Total lines 29,				
51	Other Gas Supply (Enter Total of lines 30 and 42)	208,903			
52	Storage, LNG Terminating and Processing (Total of lines 31 thru				
53	Transmission (Lines 32 and 44)				
54	Distribution (Lines 33 and 45)	11,241,325			
55	Customer Accounts (Line 34)	5,368,561			
56	Customer Service and Informational (Line 35)	1,997,405			
57	Sales (Line 36)	50,961			
58	Administrative and General (Lines 37 and 46)	5,762,910			
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)	24,630,065	1,950,929		26,580,994
60	Other Utility Departments				
61	Operation and Maintenance				
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	99,920,831	6,426,501		106,347,332
63	Utility Plant				
64	Construction (By Utility Departments)				
65	Electric Plant	17,314,575	951,898		18,266,473
66	Gas Plant	4,395,962	535,918		4,931,880
67	Other				
68	TOTAL Construction (Total of lines 65 thru 67)	21,710,537	1,487,816		23,198,353
69	Plant Removal (By Utility Departments)				
70	Electric Plant				
71	Gas Plant				
72	Other				
73	TOTAL Plant Removal (Total of lines 70 thru 72)				
74	Other Accounts (Specify):	7,588,013	2,261,001		9,849,014
75	Clearing Accounts and the Net Movement of Co-tenant Payroll	10,175,318	-10,175,318		
76					
77					
78					
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87					
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94					
95	TOTAL Other Accounts	17,763,331	-7,914,317		9,849,014
96	TOTAL SALARIES AND WAGES	139,394,699			139,394,699

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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COMMON UTILITY PLANT AND EXPENSES

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

COMMON UTILITY PLANT IN SERVICE	Total	Electric	Gas
Intangible-Software	11,126,103	8,547,674	2,578,429
Land & Land Rights	2,591,488	1,992,987	598,501
Structure and Improvements	42,247,734	32,472,261	9,775,473
Office Furniture	30,756,688	23,655,504	7,101,184
Transportation Equipment	37,512,382	28,831,673	8,680,709
Stores Equipment	1,926,373	1,481,200	455,173
Tools, Shop & Garage Equipment	2,157,137	1,659,314	497,823
Laboratory Equipment	272,406	209,554	62,852
Power Operated Equipment	6,562,882	5,047,439	1,515,443
Communication Equipment	13,634,474	10,479,388	3,155,086
Miscellaneous Equipment	216,826	166,736	50,090
Total Common Plant	149,004,491	114,543,729	34,460,762
 COMMON UTILITY PLANT FUTURE USE	 0	 0	 0
 COMMON UTILITY CWIP	 21,147,170	 16,227,464	 4,919,706
 ACCUMULATED PROVISION FOR DEPRECIATION			
Balance, Beginning of Year		52,626,337	
Depreciation accruals charged to:			
Depreciation Expense	7,471,779		
Transportation Equipment Expense	2,845,793		
		10,317,572	
Net Charges for Plant Retired:			
Book Cost of Plant Retired	3,450,285		
Cost of Removal	152,081		
Salvage -Credit	(292,279)		
		3,310,087	
Adjustments/Re-classification - Credits		4,734,310	
Balance, End of Year		64,368,132	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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COMMON UTILITY PLANT AND EXPENSES

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

ALLOCATION TO UTILITY DEPARTMENTS - ACCUMULATED PROVISION FOR DEPRECIATION

	Accruals for the year	Balance End of year
Electric Department	5,749,098	49,638,431
Gas Department	1,722,681	14,729,701
Totals	7,471,779	64,368,132

ACCUMULATED PROVISION FOR AMORTIZATION

Balance, Beginning of Year	971,548
Amortization accruals charged to:	
Amortization Expense	2,175,099
Net Charges for Plant Retired:	
Book Cost of plant Retired	5,934
Cost of Removal	0
Salvage-Credits	0
Adjustments/Reclassifications - Credits	0
Balance, End of Year	3,140,713

ALLOCATION TO UTILITY DEPARTMENTS - ACCUMULATED PROVISION FOR AMORTIZATION

	Accruals for the year	Balance End of year
Electric Department	1,670,354	2,413,271
Gas Department	504,745	727,442
Totals	2,175,099	3,140,713

Basis for common plant allocation: Each state's common plant in service, construction work in progress, utility plant held for future use, depreciation and amortization expenses, and accumulated depreciation and amortization reserves are allocated to utilities within the state based on operating payroll. Common plant operation and maintenance charges are not separately accounted for and therefore not available.

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
ELECTRIC ENERGY ACCOUNT					
Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.					
Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	10,236,773
3	Steam	8,179,997	23	Requirements Sales for Resale (See instruction 4, page 311.)	1,580,626
4	Nuclear	1,480,429	24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	801,478
5	Hydro-Conventional	253,475	25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	25,927
7	Other	314,147	27	Total Energy Losses	617,429
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	13,262,233
9	Net Generation (Enter Total of lines 3 through 8)	10,228,048			
10	Purchases	3,041,407			
11	Power Exchanges:				
12	Received	4,519			
13	Delivered	4,519			
14	Net Exchanges (Line 12 minus line 13)				
15	Transmission For Other (Wheeling)				
16	Received				
17	Delivered				
18	Net Transmission for Other (Line 16 minus line 17)				
19	Transmission By Others Losses	-7,222			
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	13,262,233			

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MONTHLY PEAKS AND OUTPUT						
<p>1. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.</p> <p>2. Report in column (b) the system's energy output for each month such that the total on Line 41 matches the total on Line 20.</p> <p>3. Report in column (c) a monthly breakdown of the Non-Requirements Sales For Resale reported on Line 24. include in the monthly amounts any energy losses associated with the sales so that the total on Line 41 exceeds the amount on Line 24 by the amount of losses incurred (or estimated) in making the Non-Requirements Sales for Resale.</p> <p>4. Report in column (d) the system's monthly maximum megawatt Load (60-minute integration) associated with the net energy for the system defined as the difference between columns (b) and (c)</p> <p>5. Report in columns (e) and (f) the specified information for each monthly peak load reported in column (d).</p>						
NAME OF SYSTEM:						
Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	1,158,889	91,408	1,576	4	1800
30	February	1,035,982	69,948	1,524	1	1900
31	March	1,078,666	53,593	1,485	5	1900
32	April	994,855	55,241	1,381	2	2000
33	May	1,045,390	59,086	1,434	17	1200
34	June	1,086,735	53,695	1,759	26	1400
35	July	1,226,442	73,254	1,909	31	1500
36	August	1,252,409	73,582	2,014	8	1600
37	September	1,054,491	51,445	1,591	7	1200
38	October	1,133,789	80,823	1,484	30	1800
39	November	1,055,395	65,655	1,553	28	1800
40	December	1,139,190	91,380	1,610	19	1800
41	TOTAL	13,262,233	819,110			

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/30/2002	Dec 31, 2001
FOOTNOTE DATA			

Schedule Page: 401 Line No.: 7 Column: b

Includes 519 Megawatts Hours from the Glenmore Wind Turbines and 16,793 Megawatts Hours from the Lincoln Wind Turbines. These turbines are part of the DEO-EPRI Wind Turbine Verification Program. Also includes 2707 Megawatts Hours from diesel generators leases June, July and August.

Schedule Page: 401 Line No.: 29 Column: d

The system's monthly maximum integrated megawatt load during the traditional peak time period. This footnote is applicable to rows 29-40 in column d.

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002		Year of Report Dec. 31, 2001	
STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)							
<p>1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a term basis report the Btu content or the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 37) and average cost per unit of fuel burned (Line 40) must be consistent with charges to expense accounts 501 and 547 (Line 41) as show on Line 19. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.</p>							
Line No.	Item (a)	Plant Name: Pulliam 3 (b)		Plant Name: Pulliam 4 (c)			
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)	Steam		Steam			
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Conventional		Conventional			
3	Year Originally Constructed	1943		1947			
4	Year Last Unit was Installed	1943		1947			
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	30.00		30.00			
6	Net Peak Demand on Plant - MW (60 minutes)	0		0			
7	Plant Hours Connected to Load	4508		6297			
8	Net Continuous Plant Capability (Megawatts)	0		0			
9	When Not Limited by Condenser Water	27		29			
10	When Limited by Condenser Water	29		27			
11	Average Number of Employees	0		0			
12	Net Generation, Exclusive of Plant Use - KWh	67837000		100384000			
13	Cost of Plant: Land and Land Rights	33027		33027			
14	Structures and Improvements	1429243		1499674			
15	Equipment Costs	12376608		11712289			
16	Total Cost	13838878		13244990			
17	Cost per KW of Installed Capacity (line 5)	461.2959		441.4997			
18	Production Expenses: Oper, Supv, & Engr	2733		3849			
19	Fuel	1341696		1967996			
20	Coolants and Water (Nuclear Plants Only)	0		0			
21	Steam Expenses	322147		445623			
22	Steam From Other Sources	0		0			
23	Steam Transferred (Cr)	0		0			
24	Electric Expenses	79823		81794			
25	Misc Steam (or Nuclear) Power Expenses	19466		23743			
26	Rents	0		0			
27	Allowances	0		0			
28	Maintenance Supervision and Engineering	4147		2414			
29	Maintenance of Structures	8400		3307			
30	Maintenance of Boiler (or reactor) Plant	557033		452184			
31	Maintenance of Electric Plant	1274500		103874			
32	Maintenance of Misc Steam (or Nuclear) Plant	6202		1501			
33	Total Production Expenses	3616147		3086285			
34	Expenses per Net KWh	0.0533		0.0307			
35	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Coal	Oil	Gas	Coal	Oil	Gas
36	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Tons	BBLS	MCF	Tons	BBLS	MCF
37	Quantity (units) of Fuel Burned	55679	0	42244	81980	0	58549
38	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	8819	0	1007	8828	0	1007
39	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	19.380	0.000	4.660	17.990	0.000	4.660
40	Average Cost of Fuel per Unit Burned	20.560	0.000	4.660	20.680	0.000	4.660
41	Average Cost of Fuel Burned per Million BTU	1.156	0.000	4.632	1.162	0.000	4.624
42	Average Cost of Fuel Burned per KWh Net Gen	0.017	0.000	0.071	0.018	0.000	0.070
43	Average BTU per KWh Net Generation	15223.000	0.000	0.000	15119.000	0.000	0.000

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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)

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Plant Name: Pulliam 5 (d)			Plant Name: Pulliam 6 (e)			Plant Name: Pulliam 7 (f)			Line No.
	Steam			Steam			Steam		1
	Conventional			Conventional			Conventional		2
	1949			1951			1958		3
	1949			1951			1958		4
	50.00			62.50			75.00		5
	0			0			0		6
	8263			8143			6508		7
	0			0			0		8
	50			72			87		9
	51			69			87		10
	0			0			0		11
	285417000			444182000			442322000		12
	55044			68806			82567		13
	3328638			2856804			4305901		14
	20674193			25015060			33247494		15
	24057875			27940670			37635962		16
	481.1575			447.0507			501.8128		17
	1771			3832			3330		18
	4520995			6612221			6242056		19
	0			0			0		20
	370511			370763			395888		21
	0			0			0		22
	0			0			0		23
	26751			26854			27101		24
	2630			20880			6080		25
	0			0			0		26
	0			0			0		27
	1971			2297			1851		28
	2463			2317			8027		29
	183226			244480			228683		30
	21934			51705			726223		31
	360			882			2058		32
	5132612			7336231			7641297		33
	0.0180			0.0165			0.0173		34
Coal	Oil	Gas	Coal	Oil	Gas	Coal	Oil	Gas	35
Tons	BBLS	MCF	Tons	BBLS	MCF	Tons	BBLS	MCF	36
206915	0	61959	301182	0	93594	277135	0	90472	37
8806	0	1007	8801	0	1008	8825	0	1009	38
17.990	0.000	4.480	17.990	0.000	4.780	17.990	0.000	5.370	39
20.510	0.000	4.480	20.470	0.000	4.780	20.770	0.000	5.370	40
1.155	0.000	4.454	1.154	0.000	4.746	1.168	0.000	5.322	41
0.015	0.000	0.058	0.014	0.000	0.058	0.013	0.000	0.060	42
13089.000	0.000	0.000	12243.000	0.000	0.000	11348.000	0.000	0.000	43

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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)											
<p>9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 24 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 31, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.</p>											
Plant Name: Pulliam 8 (d)			Plant Name: Pulliam-Common (e)			Plant Name: Total-Pulliam (f)			Line No.		
Steam						Steam			1		
Conventional						Conventional			2		
1964						1927			3		
1964						1964			4		
125.00			0.00			372.50			5		
0			0			0			6		
7851			0			8760			7		
0			0			0			8		
136			0			401			9		
133			0			396			10		
0			0			154			11		
895215000			0			2235357000			12		
137612			0			410083			13		
5640266			0			19060526			14		
45724281			0			148749924			15		
51502159			0			168220533			16		
412.0173			0.0000			451.5987			17		
2059			1667658			1685233			18		
11112321			0			31797245			19		
0			0			0			20		
389556			1784706			4079194			21		
0			0			0			22		
0			0			0			23		
27082			552628			822033			24		
2137			1093126			1168062			25		
0			0			0			26		
0			0			0			27		
6571			686805			706056			28		
18646			584632			627792			29		
1048477			1585230			4299313			30		
179059			382698			2739993			31		
2937			397273			411213			32		
12788845			8734756			48336134			33		
0.0143			0.0000			0.0216			34		
Coal	Oil	Gas				Coal	Oil	Gas			35
Tons	BBRL	MCF				Tons	BBRL	MCF			36
522983	0	69933	0	0	0	1444508	0	343761			37
8808	0	1008	0	0	0	8811	0	1008			38
17.990	0.000	5.540	0.000	0.000	0.000	17.990	0.000	4.960			39
20.510	0.000	5.540	0.000	0.000	0.000	20.560	0.000	4.960			40
1.155	0.000	5.492	0.000	0.000	0.000	1.158	0.000	4.924			41
0.012	0.000	0.057	0.000	0.000	0.000	0.013	0.000	0.061			42
10452.000	0.000	0.000	0.000	0.000	0.000	11676.000	0.000	0.000			43

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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)

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Plant Name: <i>Weston 1</i> (d)			Plant Name: <i>Weston 2</i> (e)			Plant Name: <i>Weston 3</i> (f)			Line No.
	Steam			Steam			Steam		1
	Conventional			Conventional			Conventional		2
	1954			1960			1981		3
	1954			1960			1981		4
	60.00			75.00			321.60		5
	0			0			0		6
	8401			8349			7314		7
	0			0			0		8
	62			88			340		9
	66			88			336		10
	0			0			0		11
	364006000			622960000			2132318000		12
	142008			177510			2459828		13
	3175615			2682437			41092718		14
	20910117			24978645			213418095		15
	24227740			27838592			256970641		16
	403.7957			371.1812			799.0381		17
	111402			136354			257410		18
	5258537			7503310			24299466		19
	0			0			0		20
	340743			340179			688203		21
	0			0			0		22
	0			0			0		23
	88410			107079			173838		24
	118426			150551			394741		25
	0			0			0		26
	0			0			0		27
	47145			34110			113679		28
	63801			43715			304589		29
	449758			548969			3501294		30
	327513			33173			1763816		31
	3001			-4060			61583		32
	6808736			8893380			31558619		33
	0.0187			0.0143			0.0148		34
Coal	Oil	Gas	Coal	Oil	Gas	Coal	Oil	Gas	
Tons	BBLS	MCF	Tons	BBLS	MCF	Tons	BBLS	MCF	
269981	0	42004	389065	0	46655	1255044	0	64390	
8635	0	1009	8631	0	1011	8634	0	1011	
16.560	43.490	5.320	16.560	43.490	5.530	17.370	0.000	5.350	
18.650	26.460	5.320	18.620	29.400	5.530	19.090	0.000	5.350	
1.065	4.581	5.274	1.064	5.072	5.469	1.084	0.000	5.377	
0.014	0.000	0.070	0.012	0.000	0.061	0.011	0.000	0.065	
13107.000	0.000	0.000	11010.000	0.000	0.000	10393.000	0.000	0.000	

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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)

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Plant Name: <i>Weston-Common</i> (d)			Plant Name: <i>Plant Total-Weston</i> (e)			Plant Name: <i>Kewaunee-Total</i> (f)			Line No.
					Steam			Nuclear	1
					Conventional			Conventional	2
					1954			1974	3
					1981			1974	4
	0.00			456.60				535.00	5
	0			0				0	6
	0			8760				0	7
	0			0				0	8
	0			490				537	9
	0			490				532	10
	0			149				421	11
	0			3119284000				3461717000	12
	0			2779346				1058633	13
	0			46950770				49872377	14
	0			259306856				339357498	15
	0			309036972				390288508	16
	0.0000			676.8221				729.5112	17
	1984181			2489346				10998786	18
	0			37061313				15672570	19
	0			0				24546	20
	483618			1852743				11782910	21
	0			0				0	22
	0			0				0	23
	143089			512415				529611	24
	1362333			2026050				19279147	25
	0			0				2432	26
	0			0				0	27
	603405			798339				4315567	28
	156526			568631				861793	29
	1153171			5653191				20252027	30
	160201			2284703				12791313	31
	255580			316104				4526655	32
	6302104			53562835				101037357	33
	0.0000			0.0172				0.0292	34
Coal	Oil	Gas	Coal	Oil	Gas	Nuclear			
Tons	BBLs	MCF	Tons	BBLs	MCF	MWD			
0	0	0	1970183	0	75599	457270	0	0	
0	0	0	8633	0	1010	82	0	0	
0.000	0.000	0.000	17.250	43.490	5.400	59.450	0.000	0.000	
0.000	0.000	0.000	18.930	27.300	5.400	34.420	0.000	0.000	
0.000	0.000	0.000	1.077	4.704	5.341	0.420	0.000	0.000	
0.000	0.000	0.000	0.012	0.000	0.065	0.000	0.000	0.000	
0.000	0.000	0.000	10833.000	0.000	0.000	10820.000	0.000	0.000	

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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)

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Plant Name: Kew-WPS (d)	Plant Name: Columbia 1 & 2 (e)	Plant Name: Edgewater 4 (f)	Line No.	
Nuclear	Steam	Steam	1	
Conventional	Conventional	Conventional	2	
1974	1975	1969	3	
1974	1978	1969	4	
221.00	335.20	105.80	5	
0	0	0	6	
7011	0	0	7	
0	0	0	8	
316	352	108	9	
313	343	106	10	
0	0	0	11	
1480429000	2251387000	573969000	12	
624626	583437	647265	13	
29461741	18968223	2461875	14	
202475373	99604309	21764466	15	
232561740	119155969	24873606	16	
1052.3156	355.4772	235.1002	17	
5380487	305563	103773	18	
6726529	24275334	7206576	19	
11283	0	0	20	
6527143	935807	293382	21	
0	0	0	22	
0	0	0	23	
246393	384826	111924	24	
8852860	781800	219792	25	
1119	0	51256	26	
0	0	0	27	
2274732	123690	50005	28	
374257	73423	15367	29	
10723124	1965321	516861	30	
7202202	329538	65645	31	
2228543	227531	136320	32	
50548672	29402833	8770901	33	
0.0341	0.0131	0.0153	34	
Nuclear	Coal	Oil	Gas	35
MWD	Tons	BBLS	MCF	36
195444	0	1382485	209278	37
82	0	8393	138875	38
57.350	0.000	17.230	0.000	39
37.058	0.000	17.420	37.620	40
0.453	0.000	1.027	6.357	41
0.000	0.000	0.010	0.067	42
10802.000	0.000	10436.000	0.000	43

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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)											
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Plant Name: <i>Weston W31, W32</i> (d)			Plant Name: <i>W Marinette-M31, M32</i> (e)			Plant Name: <i>W Marinette-M33</i> (f)			Line No.		
Combustion Turbine			Combustion Turbine			Combustion Turbine			1		
Conventional			Conventional			Conventional			2		
1969			1971			1993			3		
1973			1973			1993			4		
72.50			83.80			83.50			5		
0			0			0			6		
1293			594			1304			7		
0			0			0			8		
88			92			109			9		
65			86			76			10		
0			0			1			11		
49975000			15576400			80051000			12		
0			66537			201415			13		
292692			616824			5078022			14		
6256658			7849373			12092240			15		
6549350			8532734			17371677			16		
90.3359			101.8226			208.0440			17		
28212			64918			40158			18		
3217432			1529190			4917733			19		
0			0			0			20		
0			0			0			21		
0			0			0			22		
0			0			0			23		
1038			56917			23936			24		
2250			2963			231379			25		
0			0			0			26		
0			0			0			27		
58956			4928			1494			28		
14494			8462			10696			29		
0			0			0			30		
972659			146696			54705			31		
0			6706			1880			32		
4295041			1820780			5281981			33		
0.0859			0.1169			0.0660			34		
Oil	Gas		Oil	Gas		Oil	Gas		35		
BBLS	MCF		BBLS	MCF		BBLS	MCF		36		
48171	695489	0	2195	320210	0	1626	1085910	0	37		
138000	1009	0	138000	1008	0	138000	1008	0	38		
0.000	4.574	0.000	52.570	4.770	0.000	52.570	4.505	0.000	39		
31.450	4.574	0.000	36.440	4.770	0.000	650.840	4.505	0.000	40		
5.430	4.532	0.000	6.290	4.732	0.000	112.290	4.474	0.000	41		
0.000	0.113	0.064	0.000	0.097	0.072	0.000	1.588	0.061	42		
0.000	14179.000	0.000	15191.000	0.067	0.000	13664.000	0.000	0.000	43		

Name of Respondent Wisconsin Public Service Corporation			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission			Date of Report (Mo, Da, Yr) 04/30/2002		Year of Report Dec. 31, 2001	
STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)									
<p>9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 24 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 31, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.</p>									
Plant Name: DePere Energy Center (d)			Plant Name: (e)			Plant Name: (f)			Line No.
Combustion Turbine									1
Conventional									2
1999									3
1999									4
179.84			0.00			0.00			5
0			0			0			6
1041			0			0			7
0			0			0			8
196			0			0			9
176			0			0			10
0			0			0			11
142558000			0			0			12
0			0			0			13
0			0			0			14
0			0			0			15
0			0			0			16
0.0000			0.0000			0.0000			17
1909			0			0			18
6709064			0			0			19
0			0			0			20
0			0			0			21
0			0			0			22
0			0			0			23
0			0			0			24
610202			0			0			25
0			0			0			26
0			0			0			27
1193835			0			0			28
0			0			0			29
0			0			0			30
0			0			0			31
0			0			0			32
8515010			0			0			33
0.0597			0.0000			0.0000			34
Coal	Oil	Gas							35
Tons	BBLs	MCF							36
0	80192	1640096	0	0	0	0	0	0	37
0	138830	1008	0	0	0	0	0	0	38
0.000	72.060	4.076	0.000	0.000	0.000	0.000	0.000	0.000	39
0.000	12.500	4.076	0.000	0.000	0.000	0.000	0.000	0.000	40
0.000	2.143	4.049	0.000	0.000	0.000	0.000	0.000	0.000	41
0.000	0.025	0.047	0.000	0.000	0.000	0.000	0.000	0.000	42
0.000	11872.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	43

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/30/2002	Dec 31, 2001
FOOTNOTE DATA			

Schedule Page: 402.3 Line No.: 33 Column: f

Kewaunee Nuclear Plant Total Plant Production Expenses are based on a gross up of WPSC'S share following WPSC accounting policy.

Schedule Page: 402.4 Line No.: -1 Column: d

Joint ownership with Alliant Energy and Madison Gas & Electric Company through September 23, 2001. Effective September 24, 2001, joint ownership transferred to Alliant Energy and Wisconsin Public Service Corporation. Wisconsin Public Service Corporation is the builder and operator of the unit with a 41.2% ownership interest through Sept. 23, 2001. Effective Sept. 24, 2001, ownership interest is 59%.

Schedule Page: 402.4 Line No.: -1 Column: e

Joint ownership with Alliant Energy, builder and operator of the unit. Wisconsin Public Service Corporation ownership interest is 31.8%.

Schedule Page: 402.4 Line No.: -1 Column: f

Joint ownership with Alliant Energy, builder and operator of the unit. Wisconsin Public Service Corporation ownership interest is 31.8%.

Schedule Page: 402.5 Line No.: -1 Column: f

Joint ownership with Marshfield Electric & Water Department. Wisconsin Public Service Corporation is the builder and operator and has an approximate ownership interest of 68%.

Schedule Page: 402.5 Line No.: 33 Column: f

Wisconsin Public Service Corporation's share of West Marinette Unit 33 production expenses for the current year is \$7,634,197

Schedule Page: 402.6 Line No.: -1 Column: d

DePere Energy Center is leased from Depere Energy, LLC.

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Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001	
GENERATING PLANT STATISTICS (Small Plants)						
1. Small generating plants are steam plants of, less than 25,000 Kw; internal combustion and gas turbine-plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity (name plate rating). 2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.						
Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity Name Plate Rating (In MW) (c)	Net Peak Demand MW (60 min.) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)
1	HYDRO: LIC PROJECT NO.					
2	Caldron Falls 2525	1924	6.40		12,187	1,218,042
3	High Falls 2595	1910	7.00		14,778	2,843,748
4	Johnson Falls 2522	1923	3.52		8,953	749,684
5	Sandstone Rapids 2546	1925	3.84		9,529	1,699,127
6	Potato Rapids 2560	1921	1.38		3,798	600,698
7	Peshtigo 2581	1920	0.59		2,474	463,900
8	Otter Rapids 1957	1907	0.50		1,942	720,559
9	Hat Rapids *	1905	1.70		7,582	2,022,343
10	Tomahawk 1940	1937	2.60		12,168	924,297
11	Alexander 1979	1924	4.20		21,449	1,607,059
12	Merrill **	1917	2.34		8,745	3,652,108
13	Wausau 1999	1921	5.40		30,329	2,465,546
14	Jersey 2476	1920	0.51		2,761	407,383
15	Grand Rapids 2433	1910	7.57		33,787	2,747,573
16						
17	TOTAL HYDRO		47.55		170,482	22,122,067
18						
19						
20	INTERNAL COMBUSTION					
21	Eagle River	1964	4.00		140	571,776
22	Oneida Casino	1996	4.00		139	1,071,931
23						
24	TOTAL INTERNAL COMBUSTION		8.00		279	1,643,707
25						
26	ROSIERE WIND TURBINES					
27	9MW Low Wind Speed Plan	1999	9.00		16,793	10,399,566
28						
29	TOTAL WIND		9.00		16,793	10,399,566
30						
31						
32						
33						
34						
35	* License surrendered August 1982					
36	** License surrendered December 1981					
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001	
GENERATING PLANT STATISTICS (Small Plants) (Continued)						
3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, Page 403. 4. If net peak demand for 60 minutes is not available, give the which is available, specifying period. 5. If any plant is equipped with combinations of steam, hydro internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.						
Plant Cost Per MW Inst Capacity (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Costs (in cents per Million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
						1
190,319	105,706		49,174			2
406,250	126,197		145,756			3
212,978	69,018		43,986			4
442,481	88,293		29,706			5
435,288	35,857		23,183			6
786,271	26,470		63,861			7
1,441,118	83,222		48,020			8
1,189,614	76,172		30,075			9
355,499	116,782		30,227			10
382,633	173,051		74,357			11
1,560,730	115,098		129,401			12
456,583	226,661		103,819			13
798,790	61,865		22,023			14
362,955	247,095		122,201			15
						16
465,238	1,551,487		915,789			17
						18
						19
						20
142,944	3,864	7,084	8,153	Diesel	482	21
267,983	3,210	11,193	7,796	Diesel	873	22
						23
205,463	7,074	18,277	15,949			24
						25
						26
1,155,507	57,358		112,768			27
						28
1,155,507	57,358		112,768			29
						30
						31
						32
						33
						34
						35
						36
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						41
						42
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						45
						46

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36					TOTAL			

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)

8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.

9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.

10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
								1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
								18
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								35
								36

Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec 31, 2001
FOOTNOTE DATA			

Schedule Page: 422 Line No.: 1 Column: a

Transmission lines have been transferred to the ATC.

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Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001		
TRANSMISSION LINES ADDED DURING YEAR							
<p>1. Report below the information called for concerning Transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.</p> <p>2. Provide separate subheadings for overhead and under-ground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (f) to (g), it is permissible to report in these columns the</p>							
Line No.	LINE DESIGNATION		Line Length in Miles (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
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21							
22							
23							
24							
25							
26							
27							
28							
29							
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31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44	TOTAL						

Name of Respondent Wisconsin Public Service Corporation			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002		Year of Report Dec. 31, 2001	
TRANSMISSION LINES ADDED DURING YEAR (Continued)								
<p>costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column (m).</p> <p>3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.</p>								
CONDUCTORS			Voltage KV (Operating) (k)	LINE COST				Line No.
Size (h)	Specification (i)	Configuration and Spacing (j)		Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Total (o)	
								1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
								29
								30
								31
								32
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								41
								42
								43
								44

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/30/2002	Dec 31, 2001
FOOTNOTE DATA			

Schedule Page: 424 Line No.: 1 Column: a

Transmission lines have been transferred to the ATC.

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Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002		Year of Report Dec. 31, 2001	
SUBSTATIONS							
<p>1. Report below the information called for concerning substations of the respondent as of the end of the year.</p> <p>2. Substations which serve only one industrial or street railway customer should not be listed below.</p> <p>3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.</p> <p>4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).</p>							
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)				
			Primary (c)	Secondary (d)	Tertiary (e)		
1	Ashland (Green Bay)	Distribution U	69.00	24.90			
2	Aurora St (Antigo)	Distribution U	115.00	24.90			
3							
4	Aviation (Oshkosh)	Distribution U	138.00	24.90			
5	Beardsley (Kewaunee)	Distribution U	69.00	12.50			
6			69.00	12.50			
7	Bluestone (Bellevue)	Distribution U	69.00	12.50			
8							
9	Bowen St (Oshkosh)	Distribution U	69.00	24.90			
10			69.00	12.50			
11	Cassel (Marathon)	Distribution U	115.00	24.90			
12	Clear Lake (Woodruff)	Distribution U	115.00	24.90			
13			115.00	24.90			
14	Cranberry (Lincoln)	Distribution U	115.00	24.90			
15	Crivitz (Marinette)	Distribution U	138.00	24.90			
16	Daves Falls (Amberg)	Distribution U	69.00	24.90			
17	East Krok (W. Kewaunee)	Distribution U	69.00	24.90			
18	Eastman Ave (Green Bay)	Distribution U	138.00	13.80			
19			138.00	24.90			
20	Easton (Tomahawk)	Distribution U	115.00	24.90			
21			115.00	46.00			
22	Egg Harbor (Egg Harbor)	Distribution U	69.00	24.90			
23	Elinwood (Oshkosh)	Distribution U	138.00	24.90			
24	Dyckesville (Brown)	Distribution U	69.00	12.50			
25			138.00	24.90			
26	Fourth Ave (Menominee)	Distribution U	69.00	13.80			
27	Glenview (Brillion)	Distribution U	69.00	24.90			
28	Golden Sands (Bueno Vista)	Distribution U	138.00	24.90			
29	Goodman (Goodman)	Distribution U	69.00	24.90			
30	Grand Rapids (Mellen)	Distribution U	69.00	24.90			
31	Gravesville (Chilton)	Distribution U	69.00	24.90			
32	Harrison (Waupaca)	Distribution U	69.00	24.90			
33	Henry St (Green Bay)	Distribution U	69.00	12.50			
34			69.00	24.90			
35	Highway 8 (Rhinelanders)	Distribution U	115.00	24.90			
36	Highway V (Green Bay)	Distribution U	138.00	24.90			
37	Hilltop (Stettan)	Distribution U	115.00	24.90			
38	Hodag (Pelican)	Distribution U	115.00	24.90			
39	Hoover (Plover)	Distribution U	115.00	24.90			
40	Howard (Howard)	Distribution U	138.00	24.90			

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
45	2					1
45	2					2
						3
22	1					4
7	2	1				5
5	3					6
14	2					7
						8
22						9
11						10
45	2					11
36	2					12
22	1					13
45	2					14
22	1					15
21	2					16
17	2					17
101	3					18
45	2					19
32	3					20
56	2					21
27	2					22
45	2					23
5	3	1				24
21	2					25
28	1					26
33	2					27
45	2					28
11	2					29
14	2					30
42	2					31
45	2					32
7	1	1				33
22	1					34
45	2					35
67	3					36
45	2					37
22	1					38
45	2					39
45	2					40

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002		Year of Report Dec. 31, 2001	
SUBSTATIONS							
<p>1. Report below the information called for concerning substations of the respondent as of the end of the year.</p> <p>2. Substations which serve only one industrial or street railway customer should not be listed below.</p> <p>3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.</p> <p>4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).</p>							
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)				
			Primary (c)	Secondary (d)	Tertiary (e)		
1							
2	James St (Green Bay)	Distribution U	69.00	24.90			
3	Kelly (Weston)	Distribution U	115.00	24.90			
4			115.00	46.00			
5	Kronen (Marathon)	Distribution U	46.00	12.50			
6			46.00	24.90			
7	Lena (Oconto)	Distribution U	69.00	24.90			
8	Liberty St (Green Bay)	Distribution U	69.00	24.90			
9			138.00	24.90			
10	Lost Dauphin (Lawrence)	Distribution U	138.00	24.90			
11	Luxemberg (Luxemberg)	Distribution U	69.00	12.50			
12			69.00	24.90			
13	Mason St (Green Bay)	Distribution U	138.00	24.90			
14	Maine (Maine)	Distribution U	115.00	24.90			
15	Mears Corners (Vinland)	Distribution U	138.00	24.90			
16	Morrison Ave (Weston)	Distribution U	115.00	24.90			
17	Mountain (Armstrong)	Distribution U	69.00	24.90			
18	Mystery Hills (DePere)	Distribution U	138.00	24.90			
19	Maplewood (Howard)	Distribution U	138.00	24.90			
20	North Point (Hull)	Distribution U	115.00	24.90			
21	Oak St (DePere)	Distribution U	69.00	24.90			
22	Oconto (Oconto)	Distribution U	138.00	24.90			
23	Oshkosh (Winnebago)	Distribution U	69.00	24.90			
24	Procter & Gamble - East (Green Bay)	Distribution U	13.80	4.16			
25	Procter & Gamble - North (Green Bay)	Distribution U	13.80	4.16			
26	Procter & Gamble - South (Green Bay)	Distribution U	13.80	4.16			
27	Pearl Ave (Oshkosh)	Distribution U	69.00	24.90			
28			69.00	12.50			
29	Pine (Pine River)	Distribution U	115.00	24.90			
30			115.00	46.00	13.80		
31	Plover (Plover)	Distribution U	115.00	24.90			
32	Pound (Pound)	Distribution U	69.00	24.90			
33	Preble (Green Bay)	Distribution U	138.00	24.90			
34	Progress (Oshkosh)	Distribution U	138.00	4.16			
35			24.90	4.16			
36	Pioneer	Distribution U	138.00	34.50			
37	Red Maple (DePere)	Distribution U	138.00	24.90			
38	Rosiere (Kewaunee)	Distribution U	138.00	24.90			
39	Rockland (Rockland)	Distribution U	138.00	24.90			
40	St. Germain (Newbold)	Distribution U	115.00	24.90			

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001	
SUBSTATIONS (Continued)						
5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.						
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.						
Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
			Kewaunee Xfmrs:			1
22	1		WPSC (59%)			2
67	3		WP&L (41%)			3
34	1					4
22	1		20/4.16 Kva			5
18	1		WPSC=26,432 Kva			6
11	2		WP&L=18,368 Kva			7
45	2		Total=44,800 Kva			8
28	1					9
22	1		345/20 Kva			10
11	2		WPSC=383,205 Kva			11
8	1		WP&L=266,295Kva			12
67	3		Total=649,500 Kva			13
22	1					14
22	1		WPSC share of			15
45	2		other jointly owned			16
14	2		not listed.			17
45	2					18
22	1					19
45	2					20
22	1					21
21	2					22
22	1					23
18	2	1				24
28	7					25
33	5					26
22	1					27
11	2	1				28
45	2					29
33	1					30
45	2					31
11	2					32
45	2					33
32	3					34
		3				35
67	2					36
56	2					37
21	2					38
22	1					39
21	2					40

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002		Year of Report Dec. 31, 2001	
SUBSTATIONS							
<p>1. Report below the information called for concerning substations of the respondent as of the end of the year.</p> <p>2. Substations which serve only one industrial or street railway customer should not be listed below.</p> <p>3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.</p> <p>4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).</p>							
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)				
			Primary (c)	Secondary (d)	Tertiary (e)		
1	St. Nazianz (Liberty)	Distribution U	69.00	24.90			
2	Sandstone (Stevenson)	Distribution U	69.00	24.90			
3	Second St (Menominee)	Distribution U	69.00	12.50			
4	Sherman St (Stettin)	Distribution U	115.00	24.90			
5			115.00	46.00	6.90		
6			115.00	46.00	13.80		
7	Sherwood (Peshtigo)	Distribution U	138.00	24.90			
8	Shoto (Two Rivers)	Distribution U	138.00	24.90			
9	Sister Bay (Liberty Grove)	Distribution U	69.00	24.90			
10	S Broadway (Green Bay)	Distribution U	69.00	13.80			
11			69.00	24.90			
12	Stratford (Stratford)	Distribution U	115.00	24.90			
13	Stowbridge St (Wausau)	Distribution U	46.00	12.50			
14	Suamico (Suamico)	Distribution U	69.00	24.90			
15	Sunset Point (Oshkosh)	Distribution U	138.00	24.90			
16	Silver Cliff (Silver Cliff)	Distribution U	69.00	24.90			
17	Thirtieth Ave (Menominee)	Distribution U	69.00	12.50			
18							
19	Three Lakes (Three Lakes)	Distribution U	115.00	12.50			
20	Tower Drive (Green Bay)	Distribution U	138.00	13.80			
21			138.00	24.90			
22	Town Line (Wausau)	Distribution U	46.00	12.50			
23	Twelfth Ave	Distribution U	69.00	12.50			
24			69.00	24.90			
25	University Ave (Green Bay)	Distribution U	69.00	12.50			
26	Van Buren St (Green Bay)	Distribution U	69.00	13.80			
27	Velp Ave (Green Bay)	Distribution U	138.00	24.90			
28	Venus (Monico)	Distribution U	115.00	24.90			
29	Waupaca (Waupaca)	Distribution U	138.00	24.90			
30	Wausau Trans (Wausau)	Distribution U	46.00	24.90			
31	Wells St (Marinette)	Distribution U	69.00	12.50			
32	Wesmark (Glenmore)	Distribution U	69.00	24.90			
33	W Marinette (Peshtigo)	Distribution U	138.00	24.90			
34	Whiting Ave (Stevens Point)	Distribution U	115.00	24.90			
35			115.00	46.00	13.80		
36	Winton St (Wausau)	Distribution U	46.00	12.50			
37	Weston	Distribution U	115.00	46.00	13.80		
38	MVA DISTRIB SUBST(Listed-93 substs) > 10 MVA:						
39	MVA DISTRIB SUBST (Not Listed - 20 substs) < 10 MVA:						
40	TOTAL MVA DISTRIBUTION SUBSTATIONS:		10853.30	2588.60	62.10		

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
34	3					1
11	2					2
14	2					3
45	2					4
32	6					5
20	1					6
45	2					7
45	2					8
45	2					9
28	1					10
22	1					11
14	2					12
14	2					13
22	1					14
45	2					15
11						16
15	3					17
						18
14	2					19
124	4					20
22	1					21
21	3					22
7	1	1				23
22	1					24
14	2					25
99	5					26
45	2					27
21	2					28
45	2					29
23	2					30
24	6	2				31
36	3					32
22	1					33
59	3					34
112	2					35
11	2					36
56	1					37
3611						38
98						39
7320	221	11				40

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
SUBSTATIONS					
<p>1. Report below the information called for concerning substations of the respondent as of the end of the year.</p> <p>2. Substations which serve only one industrial or street railway customer should not be listed below.</p> <p>3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.</p> <p>4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).</p>					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1					
2	TOTAL # DISTRIB SUBSTATIONS: 113				
3					
4					
5	SUMMARY DISTRIB BY STATE:				
6	Wisconsin: (107) 3626.00				
7	Michigan: (6) 83.00				
8	Total: (113) 3709				
9					
10					
11					
12					
13					
14					
15					
16					
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Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
						1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
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Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/30/2002	Dec 31, 2001
FOOTNOTE DATA			

Schedule Page: 427.2 Line No.: 40 Column: f

Software error - the correct total is 3,709. The hardcopy submission has been manually corrected but the electronic file is in error.

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS

1. Report below the information called for concerning distribution watt-hour meters and line transformers.
2. Include watt-hour demand distribution meters, but not external demand meters.
3. Show in a footnote the number of distribution watt-hour meters or line transformers held by the respondent under lease from others, jointly owned with others, or held otherwise than by reason of sole ownership by the respondent. If 500 or more meters or line transformers are held under a lease, give name of lessor, date and period of lease, and annual rent. If 500 or more meters or line transformers are held other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of accounting for expenses between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Line No.	Item (a)	Number of Watt-hour Meters (b)	LINE TRANSFORMERS	
			Number (c)	Total capacity (in (MVA) (d)
1	Number at Beginning of Year	426,007	164,346	5,512
2	Additions During Year			
3	Purchases	57,207	5,582	242
4	Associated with Utility Plant Acquired			
5	TOTAL Additions (Enter Total of lines 3 and 4)	57,207	5,582	242
6	Reductions During Year			
7	Retirements	16,132	2,941	233
8	Associated with Utility Plant Sold			
9	TOTAL Reductions (Enter Total of lines 7 and 8)	16,132	2,941	233
10	Number at End of Year (Lines 1 + 5 - 9)	467,082	166,987	5,521
11	In Stock	62,726	6,866	588
12	Locked Meters on Customers' Premises			
13	Inactive Transformers on System			
14	In Customers' Use	404,297	159,869	4,902
15	In Company's Use	59	252	31
16	TOTAL End of Year (Total 11 to 15. This should equal line 10)	467,082	166,987	5,521

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec 31, 2001
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

Schedule Page: 429 Line No.: 1 Column: b

Beginning balance for 200 had Michigan meters double counted. During the year 2000 the Michigan retires were double counted. This resulted in the 2000 Year end balance being overstated by 9,384 Watts-Hours Meters. The 2001 Beginning Balance has been adjusted to accurately reflect the true numbe of Watt-Hour Meters.

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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ENVIRONMENTAL PROTECTION FACILITIES

- For purposes of this response, environmental protection facilities shall be defined as any building, structure, equipment, facility, or improvement designed and constructed solely for control, reduction, prevention or abatement of discharges or releases into the environment of gaseous, Liquid, or solid substances, heat, noise or for the control, reduction, prevention, or abatement of any other adverse impact of an activity on the environment.
- Report the differences in cost of facilities installed for environmental considerations over the cost of alternative facilities which would otherwise be used without environmental considerations. Use the best engineering design achievable without environmental restrictions as the basis for determining costs without environmental considerations. It is not intended that special design studies be made for purposes of this response. Base the response on the best engineering judgment where direct comparisons are not available. Include in these differences in costs the costs or estimated costs of environmental protection facilities in service, constructed or modified in connection with the production, transmission, and distribution of electrical energy and shall be reported herein for all such environmental facilities placed in service on or after January 1, 1969, so long as it is readily determinable that such facilities were constructed or modified for environmental rather than operational purposes. Also report similar expenditures for environmental plant included in construction work in progress. Estimate the cost of facilities when the original cost is not available or facilities are jointly owned with another utility, provided the respondent explains the basis of such estimations. Examples of these costs would include a portion of the costs of tall smokestacks, underground Lines, and landscaped substations. Explain such costs in a footnote.
- In the cost of facilities reported on this page, include an estimated portion of the cost of plant that is or will be used to provide power to operate associated environmental protection facilities. These costs may be estimations on a percentage of plant basis. Explain such estimations in a footnote.
- Report all costs under the major classifications provided below and include, as a minimum, the items Listed-hereunder:

<p>A. Air pollution control facilities:</p> <ol style="list-style-type: none"> Scrubbers, precipitators, tall smokestacks, etc. Changes necessary to accommodate use of environmentally clean fuels such as Low ash or low sulfur fuels including storage and handling equipment Monitoring equipment Other. <p>B. Water pollution control facilities:</p> <ol style="list-style-type: none"> Cooling towers, ponds, piping, pumps, etc. Waste water treatment equipment Sanitary waste disposal equipment Oil interceptors Sediment control facilities Monitoring equipment Other. <p>C. Solid waste disposal costs:</p> <ol style="list-style-type: none"> Ash handling and disposal equipment Land Settling ponds Other. 	<p>D. Noise abatement equipment:</p> <ol style="list-style-type: none"> Structures mufflers Sound proofing equipment Monitoring equipment Other. <p>E. Esthetic costs:</p> <ol style="list-style-type: none"> Architectural costs Towers Underground lines Landscaping Other. <p>F. Additional plant capacity necessary due to restricted output from existing facilities, or addition of pollution control facilities.</p> <p>G. Miscellaneous:</p> <ol style="list-style-type: none"> Preparation of environmental reports Fish and wildlife plants included in Accounts 330, 331, 332, and 335. Parks and related facilities Other.
--	--
- In those instances when costs are composites of both actual supportable costs and estimates of costs, specify in column (f) the actual costs that are included in column (e).
- Report construction work in progress relating to environmental facilities at Line 9.

Line No.	Classification of Cost (a)	CHANGES DURING YEAR			Balance at End of Year (e)	Actual Cost (f)
		Additions (b)	Retirements (c)	Adjustments (d)		
1	Air Pollution Control Facilities	26,028,866	12,947,433	-16,596	98,954,925	
2	Water Pollution Control Facilities	315,228	67,358	101,898	42,129,540	
3	Solid Waste Disposal Costs				6,551,899	
4	Noise Abatement Equipment					
5	Esthetic Costs					
6	Additional Plant Capacity					
7	Miscellaneous (Identify significant)					
8	TOTAL (Total of lines 1 thru 7)	26,344,094	13,014,791	85,302	147,636,364	
9	Construction Work in Progress	-11,033,653			1,185,708	

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ENVIRONMENTAL PROTECTION EXPENSES

1. Show below expenses incurred in connection with the use of environmental protection facilities, the cost of which are reported on Page 430. Where it is necessary that allocations and/or estimates of costs be made, state the basis or method used.
 2. Include below the costs incurred due to the operation of environmental protection equipment, facilities, and programs.
 3. Report expenses under the subheadings listed below.
 4. Under Item 6 report the difference in cost between environmentally clean fuels and the alternative fuels that would otherwise be used and are available for use.
 5. Under Item 7 include the cost of replacement power, purchased or generated, to compensate for the deficiency in output from existing plants due to the addition of pollution control equipment, use of alternate environmentally preferable fuels or environmental regulations of governmental bodies. Base the price of replacement power purchased on the average system price of purchased power if the actual cost of such replacement power is not known. Price internally generated replacement power at the system average cost of power generated if the actual cost of specific replacement generation is not known.
 6. Under item 8 include ad valorem and other taxes assessed directly on or directly relatable to environmental facilities. Also include under Item 8 licensing and similar fees on such facilities.
 7. In those instances where expenses are composed of both actual supportable data and estimates of costs, specify in column (c) the actual expenses that are included in column (b).

Line No.	Classification of Expenses (a)	Amount (b)	Actual Expenses (c)
1	Depreciation	4,176,650	
2	Labor, Maint, Mtrls, & Supplies Cost Related to Env Fac & Programs	949,071	
3	Fuel Related Costs		
4	Operation of Facilities	959,693	
5	Fly Ash and Sulfur Sludge Removal	1,593,423	
6	Difference in Cost of Environmentally Clean Fuels	876,209	
7	Replacement Power Costs	1,711,731	
8	Taxes and Fees	799,504	
9	Administrative and General		
10	Other (Identify significant)		
11	TOTAL	11,066,281	

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Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: March 31, 2002	Year of Report: December 31, 2001
LIST OF SUPPLEMENTARY SCHEDULES			
Enter in column (d) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages.			
Omit pages where the responses are "none," "not applicable," or "NA."			
Title of Schedule	Reference Page No. (b)	Date Revised (c)	Remarks (d)
Affidavit			Filing Not Required
Table of Contents	Page 1		
Table of Contents (continued)	Page 2		
Identification & Ownership			Filing Not Required
Officers and Directors			Filing Not Required
Common Stockholders			Filing Not Required
FINANCIAL SECTION			
Income Statement	F-1	Ed. 12-89	Filing Not Required
Jurisdictional Operations By Department	F-2	Ed. 12-89	Filing Not Required
Statement of Retained Earnings	F-2	Ed. 12-89	Filing Not Required
Notes to Income Statement or Balance Sheet	F-3	Ed. 12-89	Filing Not Required
Balance Sheet	F-4	Ed. 12-89	Filing Not Required
Statement of Changes in Financial Position	F-6	Ed. 12-89	Filing Not Required
Important Changes During the Year	F-8	Ed. 12-89	Filing Not Required
Return On Common Equity	F-9	Ed. 12-89	
Return On Rate Base Computation	F-10	Ed. 12-89	
Utility Plant Held for Future Use (Acct. 105)	F-11	Ed. 12-89	Filing Not Required
Nonutility Property & Accumulated Depreciation	F-11	Ed. 12-89	Filing Not Required
Utility Plant & Accumulated Depreciation at Year-End	F-12	Ed. 12-89	Filing Not Required
Utility Plant Leased to Others	F-12	Ed. 12-89	Filing Not Required
Construction Work in Progress (Acct. 107)	F-14	Ed. 12-89	Filing Not Required
Construction Overheads	F-16 & F-17	Ed. 12-89	
Completed Construction Cleared	F-16A & F-17A	Ed. 12-89	
Investments & Funds (Accts. 123-128, incl.)	F-18	Ed. 12-89	None for accounts 126-128
Notes Receivable	F-19	Ed. 12-89	Filing Not Required
Accounts Receivable	F-19	Ed. 12-89	
Accumulated Provision For Uncollectible Accounts	F-20	Ed. 12-89	
Receivables From Associated Companies	F-21	Ed. 12-92	See F-22
Materials & Supplies at Year-End	F-21	Ed. 12-92	Filing Not Required
Prepayments (Acct. 165)	F-22	Ed. 12-92	
Advance Payments for Gas (Accts. 167-168)	F-22	Ed. 12-92	Filing Not Required
Miscellaneous Current & Accrued Assets	F-22	Ed. 12-92	None
Extraordinary Property Losses (Acct. 182)	F-23	Ed. 12-89	Filing Not Required
Clearing Accounts (Acct. 184)	F-23	Ed. 12-89	Filing Not Required
Unamortized Debt Discount & Expense	F-24	Ed. 12-89	
And Unamortized Premium On Debt	F-25	Ed. 12-89	
Preliminary Survey & Investigation Charges	F-26	Ed. 12-89	Filing Not Required
Miscellaneous Deferred Debits (Acct. 186)	F-27	Ed. 12-89	Filing Not Required
Capital Stock Accounts at Year-End	F-28	Ed. 12-89	Filing Not Required
Other Paid-In-Capital (Accts. 207-211)	F-28	Ed. 12-89	Filing Not Required
Other Capital Liability	F-29	Ed. 12-89	Filing Not Required
Long Term Debt (Accts. 221-224)	F-30	Ed. 12-89	Filing Not Required
Research & Development Expenditures	F-32	Ed. 12-89	Filing Not Required
Retained Earnings (Accts. 215-216)	F-33	Ed. 12-89	Filing Not Required
Notes Payable (Acct. 231)	F-33	Ed. 12-89	
Payables To Associated Companies (Accts. 233-234)	F-34	Ed. 12-92	
Interest Accrued (Acct. 237)	F-34	Ed. 12-92	
Miscellaneous Current & Accrued Liabilities (Acct. 242)	F-34	Ed. 12-89	
Taxes Accrued (Acct. 236)	F-35	Ed. 12-89	Filing Not Required
Distribution Of Taxes To Accounts	F-36 & F-37	Ed. 12-89	
Reconciliation of Taxable Income	F-38	Ed. 12-89	Filing Not Required
Other Deferred Credits (Acct. 253)	F-39	Ed. 12-89	Filing Not Required
Accumulated Deferred Investment Tax Credits	F-40	Ed. 12-89	Filing Not Required
Property Insurance & Injuries and Damages Reserves	F-41	Ed. 12-89	Filing Not Required
Contributions in Aid of Construction	F-41	Ed. 12-89	Filing Not Required
Income from Utility Plant Leased to Others	F-42	Ed. 12-89	Filing Not Required
Income from Merchandising, Jobbing	F-42	Ed. 12-89	Filing Not Required
Nonoperating Rental Income (Acct. 418)	F-43	Ed. 12-89	Filing Not Required
Interest & Dividend Income (Acct. 419)	F-43	Ed. 12-89	
Other Income & Deductions	F-44	Ed. 12-89	Filing Not Required
Interest Charges (Accts. 427, 430 & 431)	F-45	Ed. 12-89	Filing Not Required
Extraordinary Items (Accts. 433, 434 & 409.3)	F-45	Ed. 12-89	Filing Not Required
Employee Salaries & Overtime	F-46	Ed. 12-89	Filing Not Required
Officers' Salaries	F-46	Ed. 12-89	Filing Not Required
Distribution of Salaries & Wages	F-47	Ed. 12-89	Filing Not Required
Detail Of Certain General Expense Accounts	F-50 & F-51	Ed. 12-89	
Common Utility Plant & Accumulated Depreciation	F-52 & F-53	Ed. 12-89	
Other Utility Operations	F-54	Ed. 12-89	Filing Not Required

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: March 31, 2002	Year of Report: December 31, 2001
LIST OF SUPPLEMENTARY SCHEDULES			
Enter in column (d) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages.			
Omit pages where the responses are "none," "not applicable," or "NA."			
Title of Schedule	Reference Page No. (b)	Date Revised (c)	Remarks (d)
ELECTRIC OPERATING SECTION			
Electric Revenues & Expenses	E-1	Ed. 12-89	
Sales To Ultimate Consumers	E-2 through E-4	Ed. 12-89	
Power Cost Adjustment Clause	E-5	Ed. 12-89	
Sales for Resale (Acct. 447)	E-6	Ed. 12-89	Filing Not Required
Electric Operation & Maintenance Expense	E-10	Ed. 12-89	Filing Not Required
Other Electric Operating Revenues	E-17	Ed. 12-89	Filing Not Required
Nuclear Fuel & Accumulated Provision for Amortization	E-18	Ed. 12-89	Filing Not Required
Electric Utility Plant in Service	E-20	Ed. 12-89	Filing Not Required
Accumulated Provision for Depreciation of Plant	E-24 through E-27	Ed. 12-89	
Electric Energy Account	E-28	Ed. 12-89	Filing Not Required
Monthly Peaks & Output	E-29	Ed. 12-89	
Unit Production Statistics - Steam Power	E-30	Ed. 12-89	Filing Not Required
Production Statistics - Jointly Owned Plants	E-34	Ed. 12-89	Filing Not Required
Generation Summary Worksheet	E-36 through E-37	Ed. 12-89	
Coal Contract Information	E-40 & E-41	Ed. 12-89	
Production Statistics - Hydraulic Power	E-42	Ed. 12-89	Filing Not Required
Production Statistics - Other Power	E-46	Ed. 12-89	Filing Not Required
Purchased Power Statistics	E-50	Ed. 12-89	Filing Not Required
Interchange Power Statistics	E-54	Ed. 12-89	Filing Not Required
Steam Generating Plants	E-58	Ed. 12-89	Filing Not Required
Hydraulic Generating Plants	E-60	Ed. 12-89	Filing Not Required
Other Production Plants	E-62	Ed. 12-89	Filing Not Required
Electric Distribution Lines	E-63	Ed. 12-89	
Electric Distribution Meters	E-63	Ed. 12-89	Filing Not Required
Electric Transmission Lines	E-64	Ed. 12-89	Filing Not Required
Names of Cities, Villages, Towns	E-66 through E-70	Ed. 12-89	
Electric System Map			
GAS OPERATING SECTION			
Names of Cities, Villages & Towns	G-1 & G-2	Ed. 12-89	
Gas Operating Revenues & Expenses	G-3	Ed. 12-89	
Revenues From Sales Of Gas	G-4 & G-5	Ed. 12-98	
Other Operating Revenues (Accts. 487-495)	G-6	Ed. 12-89	Filing Not Required
Gas Operation & Maintenance Expenses	G-7 through G-9	Ed. 12-89	
Gas Utility Plant in Service	(formerly)G-10 & G-11	Ed. 12-89	See pages 204-207
Accumulated Provision for Depreciation (Acct. 108)	G-12 & G-13	Ed. 12-89	
Gas Production Statistics	G-14	Ed. 12-89	None
Gas Holders	G-14	Ed. 12-89	None
Liquid Petroleum Gas Storage	G-14	Ed. 12-89	
Liquified Natural Gas Stored (Acct. 165)	G-15	Ed. 12-89	None
Liquified Natural Gas Storage Statistics	G-15	Ed. 12-89	None
Summary Of Gas Account	G-16	Ed. 12-89	
Summary Of System Load Statistics	G-16	Ed. 12-89	
Purchased Gas	G-18	Ed. 12-89	
Gas Mains By Types & Size	G-20	Ed. 12-89	
Gas Services (Located In Wisconsin)	G-21	Ed. 12-89	
Gas Services (Located Outside Wisconsin)	G-21	Ed. 12-89	
Gas Meters	G-22	Ed. 12-89	
Hirschman-Herfindahl Index (HHI)	G-23	Ed. 12-97	
Gas System Map			
Gas Stored (Accts. 117, 164.1, 164.2, and 164.3)	220	Ed. 12-87	
Detail of Stored Gas Account (Acct. 164.1)	220 Supplemental		

Utility No. 6690		Year Ended December 31, 2001		Form AFP		Copy 1		Page F-9		1
										2
RETURN ON COMMON EQUITY AND COMMON EQUITY PLUS ITC COMPUTATIONS										3
Note: Report on a corporate basis only; not consolidated. If you file monthly rate of return										4
forms with the PSC, use the same method for completing this form. Use the average of										5
the 12 monthly averages when computing average common equity.										6
Description (a)				Thousands of Dollars						7
				Common Equity (b)	Common Equity plus ITC (c)					8
Common Stock Outstanding				\$	95,588	\$	95,588			9
Premium on Capital Stock					305,560		305,560			10
Capital Stock Expense							0			11
Retained Earnings					235,757		235,757			12
Deferred Investment Tax Credit										13
(Only common equity portion if										14
Form PSC-AF6 is filed on monthly										15
basis with the Commission)							11,476			16
Other (Specify):										17
										18
Total Average Common Stock Equity plus Deferred Investment				\$	636,905	\$	648,381			19
Credit (sum of lines 14 thru 25)										20
NET INCOME										21
Add:										22
Net Income				\$	83,681	\$	83,681			23
Other (Specify):										24
										25
Less:										26
Preferred Dividends					3,111		3,111			27
Other (Specify):										28
(If Form PSC-AF6 is filed with the Commission, net										29
income must be reduced by that portion of net income										30
representing debt cost of deferred investment tax										31
credit as shown on the form.)										32
										33
Represents earnings on deferred investment tax credits.							332			34
										35
Adjusted Net income				\$	80,570	\$	80,238			36
Percent return (line 43 divided by line 27 to the nearest					12.65%		12.38%			37
hundredth of a percent)										38

46
47
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Utility No. 6690	Year Ended December 31, 2001	Form AFP	Copy 1	Page F-10	1
RETURN ON RATE BASE COMPUTATION					2
Note: Report on a corporate basis only; not consolidated. If you file monthly rate of return forms with the PSC, use the same method for completing this form. Use the average of the 12 monthly averages when computing the rate base.					3
					4
					5
					6
					7
Thousands of Dollars					8
Average Rate Base	Electric	Gas	Other	Total	9
(a)	(b)	(c)	(d)	(e)	10
Add Average:					11
Utility Plant In Service	\$ 1,691,579	\$ 354,634	\$ -	2,046,213	12
Allocation Of Common Plant				-	13
Completed Construction not Classified				-	14
Nuclear Fuel	208,024			208,024	15
Materials and Supplies	33,110	2,162		35,272	16
Other (Specify): Other Investments	232,081	17		232,098	17
Storage Gas		28,940		28,940	18
					19
Less Average:					20
Reserve for Depreciation	1,431,578	175,568		1,607,146	21
Amortization Reserves	978			978	22
Customer Advances For Construction	16,972	849		17,821	23
Contribution in Aid of Construction				-	24
Other (Specify): Tax Savings Depreciation		-		-	25
					26
					27
					28
Average Net Rate Base	\$ 715,266	\$ 209,336	\$ -	\$ 924,602	29
RETURN					30
					31
Total Operating Income	\$ 71,206	\$ 15,829		\$ 87,035	32
Less: (Specify): Interest on Decommission Fund	(7,960)			(7,960)	33
Earnings-Wisc Valley Improve Co	(8)			(8)	34
Interest on Tomahawk Power & Pulp	(75)			(75)	35
Nerco Carrying Costs-Eqty Prt	-			-	36
Soo Line Carrying Costs-Eqty Prt	-			-	
Adjusted Operating Income	\$ 79,249	\$ 15,829	\$ -	\$ 95,078	37
Adjusted Operating Income As					38
A Percent of Average Net Rate					39
Base (Rounded to Nearest					40
Hundreth of a Percent)	11.08%	7.56%		10.28%	41
					42

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

Report data necessary to calculate revenue subject to Wisconsin remainder assessment. For purposes of this schedule "out-of-state" and "in-state" refer to the geographic state of Wisconsin			43
			44
Description		This Year	45
(a)		(b)	46
Operating revenues		\$ 932,344,181	47
Less: out-of-state operating revenues		40,563,031	48
Less: in-state interdepartmental sales		13,886,065	49
Less: current year write-offs of uncollectible accounts			50
Wisconsin utility customers only		5,287,962	51
Plus: current year collection of Wisconsin utility customer			52
accounts previously written off		965,247	53
Other			54
Revenues subject to Wisconsin remainder assessment		\$ 873,572,370	55

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Utility No. 6690	Year Ended December 31, 2001	Form AFP	Copy 1	Page F-16	1
CONSTRUCTION OVERHEADS					2
Report hereunder the total overheads and the total direct cost of construction for the year. Projects under \$1,000,000 for class A utilities and \$500,000 for class B utilities, should be grouped by utility department and function.					3
ANNUAL CHARGES					4
Direct Charges					5
Project Description (a)	Company Labor (b)	Company Materials (c)	Contractor Payments (d)	Other (e)	6
PROJECTS OVER \$1,000,000:					7
STEAM PRODUCTION - FOSSIL					8
Pulliam Ash Storage Facility	\$ 39,064	\$ 561,237	\$ (78,146)	\$ -	9
C2-Genertr Stator Rewnd 4501 11/12 27673	-	-	-	5	10
Edgewater 4 - Scr Project	-	-	-	-	11
Weston 3 Baghouse	54,328	5,088,520	(142,918)	(5,995)	12
W3 DCS Replacement	180,494	1,396,045	30	-	13
E4-NOX Reduction Prelim Eng/Ofa 4801 11 27561	14,203	87,040	-	716,958	14
C2-SCR Project - NOX 4501 11 27674	28,407	95,101	-	(108,665)	15
OTHER PRODUCTION					16
9MW Wind Plant Construction	-	-	-	-	17
M34 Combustion Turbine Project	1,043	41,201	-	(0)	18
NUCLEAR PRODUCTION					19
KNPP Replace Steam Generators	670,707	1,947,740	3,682,852	2,366,871	20
KNP-SFP Canal Storage Rack Add	64,978	396,554	8,915	11	21
KNP-Plant & Simulator PPCS	705	40,469	6,844	12,085	22
TRANSMISSION					23
W25 Weston - Tripoli - N Ladysmith 345KV Line	1,236	11,137	-	-	24
Exeland to Oliver Mn Pwr Invoices	19,282	1,281,189	-	-	25
J-62 Roosevelt To Wells 138KV D.C. O.H.Portion	34,238	14,786	13	-	26
J-62 Roosevelt To Wells Underground Portion	15,608	25,155	-	-	27
W25 Weston - Construct 345/115 KV Substation	230	1,646	-	-	28
W31 Wien - Construct New 115KV Switching Station	-	-	-	(196,042)	29
GAS					30
ER/AEP Gas Extension to St Germain	-	-	-	(48,052)	31
GB Wayside AEP Gas Extension	522	74	-	(12,487)	32
Gas AMR Modules - Phase 3	205,992	3,634,251	(661,339)	252	33
Northern Oconto County AEP Ext	-	-	-	30	34
ELECTRIC DISTRIBUTION					35
Aurora St - Purchase & Install Two Smes Devices	197	133,988	-	48	36
Dyckesville - Convert To 138/24.9 KV Station	3,839	133,530	-	20	37
Rockland - Construct 138/24.9 KV Sub (WPS)	29,995	1,182,127	-	498	38
COMMON					39
RC 683 - Install Automated Meter Reading	9,099	55,004	-	(937)	40
CIS Redesign-Purchase Servers	2,138	647,515	-	1,958	41
ITS-Windows 2000/Office Suites 2000	235,717	218,099	-	(1)	42
CIS Redesign Amortized Project Cost	1,638,620	6,972,846	158,400	64	43
DWMS Implement Distr Work Mngement System	657,001	3,931,085	-	33	44
Replace IFM Software	539,873	503,768	-	7	45
CMMS	9,292	28,808	-	(39)	46
P&S--GEAC Replacement (MMS)	537,359	621,299	-	14	47
CIS	-	(73)	-	-	48
Automated Meter Reading-Substation Installations	930,271	8,311,617	(12,074)	12,941	49
Weslight Fiber Optic Project-G	-	(19,541)	-	-	50
PROJECTS UNDER \$1,000,000:					51
Future Use					52
Electric	13,941,433	47,573,500	8,436,760	(6,827,009)	53
Gas	3,848,927	5,749,612	6,930,036	(629,156)	54
Common	1,905,213	12,960,634	35,592	66,528	55
Total	\$ 25,620,011	\$ 103,625,963	\$ 18,364,964	\$ (4,650,061)	56
% of Total Direct Charges					57

Utility No. 6690	Year Ended December 31, 2001	Form AFP	Copy 1	Page F-16A	1
COMPLETED CONSTRUCTION CLEARED					2
Report hereunder the total cost of completed construction projects cleared from account 107 during the year. Projects under \$1,000,000 for class A utilities and \$500,000 for class B utilities, should be grouped by utility department and function.					3
					4
					5
					6
					7
Direct Charges					8
Project Description (a)	Company Labor (b)	Company Materials (c)	Contractor Payments (d)	Contributions & WP&L Billing Other (e)	9
					10
					11
					12
PROJECTS OVER \$1,000,000:					13
STEAM PRODUCTION - FOSSIL					14
Pulliam Ash Storage Facility	39,064	561,237	(78,146)	-	15
C2-Genertr Stator Rewnd 4501 11/12 27673	-	-	-	5	16
Edgewater 4 0 SCR Project					17
Weston 3 Baghouse	77,215	8,723,240	13,213	(5,995)	18
W3 DCS Replacement	251,062	1,634,746	5,737		19
E4-NOX Reduction Prelim Eng/Ofa 4801 11 27561	14,203	87,040		818,735	20
C2 - SCR Project - NOX 4501 11 27674	28,407	95,101		(108,665)	21
OTHER PRODUCTION					22
9MW Wind Plant Construction	-	-	-	-	23
M34 Combustion Turbine Project	1,043	41,201	-	(0)	24
NUCLEAR PRODUCTION					25
KNPP Replace Steam Generators	3,679,844	16,816,316	9,284,044	(35,184)	26
KNP-SFP Canal Storage Rack Add	175,108	1,352,207	8,915	24	27
MGE Buyout				61,004,818	28
TRANSMISSION					29
					30
GAS					31
ER/AEP Gas Extension to St Germain	-	-	-	(48,052)	32
GB Wayside AEP Gas Extension	522	74	-	(12,487)	33
Gas AMR Modules - Phase 3	205,992	3,634,586	(661,339)	268	34
Northern Oconto County AEP Extension	-	-	-	30	35
ELECTRIC DISTRIBUTION					36
Dyckesville - Convert to 138/24.9 KV Station	3,839	133,530	-	20	37
Aurora St - Purchase & Install Two Smes Devices	197	133,988	-	48	38
Rockland - Construct 138/24.9 KV Sub (WPS)	38,124	1,231,639		791	39
COMMON					40
ITS-Windows 2000/Office Suites 2000	331,126	331,159	-	(1)	41
RC 683 - Install Automated Meter Reading	9,099	55,004		(937)	42
CIS Redesign-Purchase Servers	2,138	647,515	-	1,958	43
CMMS	9,292	28,808	-	(39)	44
Automated Meter Reading - Substation Installations	930,271	8,311,281	(12,074)	12,924	45
Weslight Fiber Optic Project-G		(19,541)			46
PROJECTS UNDER \$1,000,000:					47
Future Use					48
Electric	13,542,159	38,380,520	7,422,060	(12,866,365)	49
Gas	3,693,340	4,862,816	6,782,073	(664,300)	50
Common	1,863,013	12,824,336	(8,003)	48,902	51
					52
Total	\$ 24,895,058	\$ 99,866,803	\$ 22,756,479	\$ 48,146,497	53
					54
% Of Total Direct Charges					55
					56
					57
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					59
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Utility No. 6690	Year Ended December 31, 2001	Form AFP	Copy 1	Page F-17A	1	
COMPLETED CONSTRUCTION CLEARED (Continued)					2	
Report hereunder the total cost of completed construction projects cleared from account 107 during the year. Projects under \$1,000,000 for class A utilities and \$500,000 for class B utilities, should be grouped by utility department and function.					3	
					4	
					5	
					6	
					7	
OVERHEADS					8	
					9	
Total Direct Charges (f)	Engineering & Supervision (g)	Administration & General (h)	Allowance for Funds Used (i)	Taxes & Other (j)	Total Columns (f+g+h+i+j) (k)	10
						11
						12
						13
522,155	2		-	-	\$ 522,157	14
5	-	-	-	-	5	15
-			(183)		(183)	16
8,807,672	14,293,636		281,808		233,831,116	17
1,891,545	74,384		14,250		19,801,179	18
919,978			12,694		932,671	19
14,843	-	-	10,153	-	24,996	20
						21
						22
-	54,231				54,231	23
42,244	100,709	-	4	-	142,956	24
						25
29,745,020	17,961,097		5,783,510		53,489,627	26
1,536,254	135,161		58,860		1,730,275	27
61,004,818					61,004,818	28
						29
						30
						31
(48,052)	-	-	-	-	(48,052)	32
(11,891)	-	-	-	-	(11,891)	33
3,179,507	-	-	-	-	3,179,507	34
30	-	-	-	-	30	35
						36
137,389	-	-	-	-	137,389	37
134,233			-		134,233	38
1,270,553			7,868		1,278,422	39
						40
662,284			7,804		670,089	41
63,166	545,639		802		609,607	42
651,611	-	-	721	-	652,332	43
38,061	-	-	-	-	38,061	44
9,242,402	-	-	1,615	-	9,244,017	45
(19,541)					(19,541)	46
						47
						48
46,478,373	103,762		(617,870)		45,964,266	49
14,673,929	24,586		17,451		14,715,967	50
14,728,248	3,772		201,553		14,933,573	51
						52
\$ 195,664,837	\$ 33,296,979	\$ -	\$ 5,781,039	\$ -	\$ 234,742,855	53
						54
	17.02%	0.00%	2.95%	0%		55

Utility No. 6690	Year Ended December 31, 2000	Form AFP	Copy 1	Page F-19	1
					21
ACCOUNTS RECEIVABLE (Accts. 142-143)					22
					23
Particulars				Amount	24
(a)				end of year	25
					26
Customer accounts receivable (142):					27
Electric department				\$ 39,956,656	28
Gas department				13,737,485	29
Water department				-	30
Total utility service				53,694,141	31
Merchandising, jobbing and contract work					32
Total (Acct.142)				\$ 53,694,141	33
Other accounts receivable (143):					34
Employees				116,079	35
All other (List separately only the large or unusual items):					36
Co-Tenants Share Kewaunee Monthly Costs				6403868.00	37
Taxes Receivable				6,106,568	38
Non Service Accounts Receivable				3,237,060	39
Flyash - National Minerals				294,053	40
Other				65,043	41
Key Executive Life (Corporate Loan)				626,731	43
Weston Junction House Fire				161,321	45
Wis Sales Tax Refund				202,620	46
Other A/R Work Orders				1,228,627	47
ATC Transitional				199,401	48
A/R - M34 Billable to MG&E				244,436	50
A/R - Margin Requirements				281092	51
Pulliam 7 Generator Repairs				1284024	
Workers Comp Plan				185692	
Coal Resale Program				27462	
ATC O &M				1,218,785	
ATC Capital				837,823	
Total (Acct.143)				\$ 22,720,685	52

Utility No. 6690	Year Ended December 31, 2001	Form AFP	Copy 1	Page F-20	1
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR (Acct. 144)					2
					3
Particulars	Electric Utility Customers	Gas Utility Customers	Other Customers	Total Utility Customers	4
(a)	(b)	(c)	(d)	(e)	5
Balance first of year	\$ 2,073,842	\$ 1,293,331		\$ 3,367,173	6
Add: Provision for uncollectibles during year	1,930,254	2,248,233	229,981	4,408,468	7
Collection of accounts written off	482,691	418,257	79,206	980,154	8
other credits (explain):		553,137	0	553,137	9
Total credits	2,412,945	3,219,627	309,187	5,941,759	10
Less: Accounts written off	2,412,946	2,666,490	309,187	5,388,623	11
other debits (explain):	417,240		0	417,240	12
Total debits	2,830,186	2,666,490	309,187	5,805,863	13
Balance end of year	\$ 1,656,601	\$ 1,846,468	\$ -	\$ 3,503,069	14

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS - CR (Acct. 144)(cont.)					17
					18
Particulars	Total Utility Customers	Officers & Employees	Other	Total	19
(f)	(g)	(h)	(i)	(j)	20
Balance first of year	\$3,367,173			\$3,367,173	21
Add: Provision for uncollectibles during year	4,408,468			4,408,468	22
Collection of accounts written off	980,154			980,154	23
other credits (explain):	553,137			553,137	24
Total credits	5,941,759	-	-	5,941,759	25
Less: Accounts written off	5,388,623			5,388,623	26
other debits (explain):	417,240			417,240	27
Total debits	5,805,863	-	-	5,805,863	28
Balance end of year	\$ 3,503,069	\$ -	\$ -	\$ 3,503,069	29
Loss on Wisconsin utility accounts:					30
Accounts written off				5,287,962	31
Collection of such accounts previously written off				965,247	32
Net loss				\$4,322,715	33
Notes to explain "other" on lines 11, 14, 26, & 29 above:					34
Amounts represent adjustment to the reserve based on modified black motor formula.					35
Reserve also increased due to the merger with Wisconsin Fuel & Light.					36
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Utility No. 6690	Year Ended December 31, 2001	Form AFP	Copy 1	Page F-22	1
RECEIVABLES FROM ASSOCIATED COMPANIES (Accts. 145-146)					2
Give particulars of any notes pledged or discounted. Show in column (a) date of issue, maturity date, and interest rate for any notes receivable					3
					4
					5
					6
Amount end of year					7
					8
Name of Company	Notes Receivable	Accts Receivable			9
(a)	(Acct. 145)	(Acct. 146)			10
	(b)	(c)			11
WPS Resources Corporation		\$ 269,391			12
WPS Leasing, Inc.		500			13
Upper Peninsula Power Company		764,453			14
WPS Visions, Inc.		121			15
WPSR Capital Corporation		315			16
Upper Peninsula Building Development Company		269			17
Penvest, Inc.		307			18
WPS Nuclear Corporation		521			19
Wisconsin River Power Company		886,169			20
Lakes Development Company		(467)			21
WPS Energy Services, Inc.		266,339			22
WPS Power Development, Inc.		339,493			23
Upper Peninsula Power Company - Trade Receivable		1,877,372			24
WPS Energy Services, Inc. - Trade Receivable		1,169,609			25
Other - Associated Company Tax Receivable (Acct. 147)		6,135,205			26
TOTAL	\$ -	\$ 11,709,598			27

PREPAYMENTS (ACCT. 165)			31
			32
Class of Prepayments	Balance end		33
(a)	of year		34
	(b)		35
Insurance	\$ 1,528,693		36
Licenses	165,188		37
Taxes	592,440		38
Interest on Commercial Paper	0		39
Gross Receipts Tax	21,970,000		40
Dunn & Bradstreet	3,098		41
Other	0		42
Total	\$24,259,419		43

MISCELLANEOUS CURRENT & ACCRUES ASSETS (ACCT. 174)			49
Minor items may be grouped by classes, showing number of such items.			50
			51
			52
Description of Assets	Balance end		53
(a)	of year		54
	(b)		55
None			56
			57
			58
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			61
			62
			63
			64
			65
			66
			67
Total			68

Utility No. 6690	Year Ended December 31, 2001	Form AFP	Copy 1	Page F-24	1
UNAMORTIZED DEBT DISCOUNT AND EXPENSE					2
Report below the particulars called for with respect to the unamortized debt discount and expense or net premium applicable to each class and series of long-term debt. Show separately any unamortized debt discount and expense or call premiums applicable to refunded issues, including separate subtotal therefor. Show in column (a) the method of amortization for each amount of debt discount and expense or premium. In column (b) show principal amount of debt on which the total discount and expense or premium, shown in column (c), was incurred. Explain any charges or credits in columns (e) and (f) other than amortization in Acct. 428 or 429.					3
Debt to which related (a)					4
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					11
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					13
14					
15					
16					
17					
18					
Unamortized debt expense (181):					19
First Mortgage Bonds -					20
			<u>Percent</u>	21	
Series Due September 1, 2021			8.8	22	
Series Due October 1, 2005			6.125	23	
Series Due October 1, 2002			7.3	24	
Series Due February 1, 2013			6.9	25	
Series Due February 1, 2003			6.8	26	
Series Due July 1, 2023			7.125	27	
Series Due December 1, 2028			6.08	28	
Series Due August 1, 2011			6.125	29	
					30
Unamortized debt discount (226):					31
First Mortgage Bonds -					32
			<u>Percent</u>	33	
Series Due October 1, 2002			7.3	34	
Series Due February 1, 2003			6.8	35	
Series Due July 1, 2023			7.125	36	
Series Due August 1, 2011			6.125	37	
					38
					39
					40
Note: Method of amortization - All issues, dollar-year basis adjusted for current year repurchases.					41
Unamortized bond expenses, premiums and discounts associated with bond repurchases taken into account when determining a gain or loss. Bond expenses charged to 421 - \$0, bond premiums credited to 421 - \$0, and bond discounts charged to 421 - \$0.					42
					43
					44
					45
					46
					47
Total					48
Unamortized premium on debt (251):					49
None					50
					51
					52
					53
					54
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					57
					58
					59
Total					60

Utility No. 6690 Year Ended December 31, 2001 Form AFP Copy 1 Page F-25				1
				2
AND UNAMORTIZED PREMIUM ON DEBT (Accts. 181,251)				3
Report below the particulars called for with respect to the unamortized debt discount				4
and expense or net premium applicable to each class and series of long-term debt. Show				5
separately any unamortized debt discount and expense or call premiums applicable to				6
refunded issues, including separate subtotal therefor. Show in column (a) the method				7
of amortization for each amount of debt discount and expense or premium. In column (b)				8
show principal amount of debt on which the total discount and expense or premium, shown in				9
column (c), was incurred.				10
Explain any charges or credits in columns (e) and (f) other than amortization in				11
Acct. 428 or 429.				12
				13
Discount and expense				14
or (net premium)				15
balance first	Charges	Credits	Balance	16
of year	during	during	end of	17
(b)	year	year	year	18
	(c)	(d)	(e)	19
				20
\$ 434,800	\$ (420,775)	\$ 14,025	\$ -	21
89,072		18,428	70,644	22
88,955		50,831	38,124	23
304,962		23,763	281,199	24
81,758		39,244	42,514	25
384,417		17,086	367,331	26
578,290		20,715	557,575	27
-		48,389	422,763	28
	471,152			29
\$ 1,962,254	\$ 50,377	\$ 232,481	\$ 1,780,150	30
				31
				32
\$ 25,299		\$ 14,457	10,842	33
32,250		15,480	16,770	34
642,400		28,551	613,849	35
-	102,054.00	14,563	87,491	36
\$ 699,949	\$ 102,054.00	\$ 73,051	\$ 728,952	37
				38
A misclassification occurred in 2001 and will be corrected in 2002 for line 22 column c. The				39
proper balance should be \$1,161,452.				40
				41
				42
A misclassification occurred in 2001 and will be corrected in 2002 for line 29 column c. The				43
proper balance should be \$349,500.				44
				45
In September 2001, an early retirement of \$53,100,000 of bonds occurred.				46
The remaining unamortized debt expense of \$420,774 was transferred to				47
account 189250 in accordance with the revenue neutral method of accounting.				48
				49
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Utility No. 6690	Year Ended December 31, 2001	Form AFP	Copy 1	Page F-33	
NOTES PAYABLE (ACCT. 231)					
Name of payee and purpose for which issued (a)	Date of note (b)	Date of maturity (c)	Interest rate (d)	Balance end of year (e)	
Master Note		Payable on Demand		10,000,000	

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Utility No. 6690	Year Ended December 31, 2001	Form AFP	Copy 1	Page F-34	1
PAYABLES TO ASSOCIATED COMPANIES (ACCTS. 233-234)					2
Include in column (a) description of any note payable including date of issue, date of maturity, and interest rate.					3
					4
					5
					6
Amounts at end of year					7
Name of company (a)	Notes Payable (233) (b)	Accounts payable (234) (c)			8
					9
WPS Resources Corporation		(743,976)			10
WPS Leasing, Inc.		(121,060)			11
WPS Energy Services, Inc.		(15,516)			12
WPS Energy Services, Inc. - Gas Purchase		0			13
WPS Power Development, Inc.		(234,066)			14
Upper Peninsula Power Company		(1,998)			15
Upper Peninsula Power Company - Purchase Power		0			16
WPS Investments		(81,926)			17
Wisconsin River Power Company - Purchase Power		(151,750)			18
					19
					20
					21
					22
					23
Total		(1,350,291)			24

INTEREST ACCRUED (ACCT. 237)		25
		26
Class of debt (a)	Balance end of year (b)	27
		28
Bonds	\$ (8,963,460)	29
Miscellaneous	0	30
		31
		32
		33
		34
		35
		36
		37
Total	\$ (8,963,460)	38

MISC. CURRENT AND ACCRUED LIABILITIES (ACCT. 242)		39
		40
Minor items may be grouped by classes.		41
		42
Description (a)	Balance end of year (b)	43
		44
Water tolls	\$ -	45
FERC - License fee on hydro project	(146,988)	46
ESOP contributions	(148,862)	47
Miscellaneous payroll deductions	(84,283)	48
Union Dues	65,290	49
401(k) deductions - loans	3,883	50
401(k) deductions	4,160	51
Vacation pay accrued	89,511	52
Group life insurance and SIB	(8,259,452)	53
Employee contributions - flex spending plan	(50,028)	54
Employee contributions - Vision Benefit	(108,295)	55
Employee contribution - master medic	(350)	56
ST variable pay plan	(69,184)	57
Health Care Plan	(1,804,014)	58
Public Benefits	(2,772,229)	59
Administrative EE Contribution Life	(576,506)	60
Solar Wise for Schools	(18,127)	61
Michigan electric refunds	(12,225)	62
Wisconsin gas refund	(4,609)	63
FERC annual fee	-	64
Funding for enrichment facility	-	65
Payroll Tuition	(639,000)	66
	162	67
Total	\$ (14,531,144)	68
		69
		70

Utility No. 6690	Year Ended December 31, 2001	Form AFP	Copy 1	Page F-36	1
DISTRIBUTION OF TAXES TO ACCOUNTS					2
Explain basis for allocation if used.					3
If the total does not equal taxes accrued, include a reconciling schedule.					4
Function (a)	Wisconsin License Fee (b)	Wisconsin Income Tax (c)	Federal Income Tax (d)	FICA and Fed. and State Un- employment Tax (e)	5
Accts. 408.1 and 409.1:					6
Electric	\$ 18,275,265	\$ 4,832,674	\$ 24,259,001	\$ 6,839,138	7
Gas	2,639,872	481,075	1,677,228	1,524,771	8
Water		-	-	-	9
Heating		-	-	-	10
Accts. 408.2 and 409.2		2,104,255	7,417,650		11
Acct. 409.3		-	-		12
Clearing accounts					13
Construction					14
Other (specify):					15
Fuel Stock-Account 151					16
					17
					18
					19
					20
					21
					22
					23
					24
					25
					26
					27
Total	\$ 20,915,137	\$ 7,418,004	\$ 33,353,879	\$ 8,363,909	28

Notes and explanations regarding tax distribution:					29
(1) Payroll taxes are net of reimbursement from the Kewaunee nuclear plant co-tenants and capitalized taxes.					30
(2) Wisconsin income taxes expense exceeds taxes accrued as follows:					31
Acc 143 Depreciation Adjustment	(75)				32
Acc 186 Assume Balance (WFL Merger)	70,706				33
Acc 207 Deferred Comp - Tax Effect	6,243				34
Other	(1)				35
	<u>\$ 76,695</u>				36
(3) Federal income tax expense exceeds taxes accrued as follows:					37
Acc 143 Depreciation Adjustment	(510)				38
Acc 143 Prior Year Adjustment	0				39
Acc 143 Income Tax Audit (1990-1992)	0				40
Acc 143 Tax Return Adjustment	0				41
Acc 131 Tax Refund	(3,475)				42
Acc 146 Fed Income Tax Rec (Affiliates)	(6,465,229)				43
Acc 182 Audit Income Tax Amortization	0				44
Acc 186 Assume Balance (WFL Merger)	(156,280)				45
Acc 207 Deferred Comp - Tax Effect	26,744				46
Acc 431 Tax Ret Adj Interest Expense	0				47
Acc 456 Tax Ret Adj Special Fuel Credit	(5,062)				48
Other	(1)				49
	<u>\$ (6,603,813)</u>				50
					51
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Utility No. 6690		Year Ended December 31, 2001		Form AFP		Copy 1		Page F-37		1	
DISTRIBUTION OF TAXES TO ACCOUNTS (Cont.)										2	
										3	
										4	
										5	
PSC Remainder Assessment (f)		Local Property Tax (g)		State and Local Taxes Other Than Wisconsin (h)		Other Taxes (i)		Total (j)		6	
										7	
										8	
										9	
\$ 873,288		\$ 11,904		\$ 763,586		\$ 66,095		\$ 55,920,950		10	
247,318		-		215,441		(9,541)		6,776,164		11	
								-		12	
								-		13	
								-		14	
		(1,034)		28,467				9,549,338		15	
								-		16	
								-		17	
								-		18	
								-		19	
				38,039				38,039		20	
								-		21	
								-		22	
								-		23	
								-		24	
								-		25	
								-		26	
								\$ -		27	
\$ 1,120,606		\$ 10,870		\$ 1,045,533		\$ 56,554		\$ 72,284,491		28	

Notes and explanations regarding tax distribution:

- (1) The PSC remainder assessment includes Account 165, Prepaid Taxes.
- (2) Other taxes electric consist of Wisconsin and Michigan use taxes, Federal highway use taxes, Federal Super Fund tax, Wisconsin unauthorized insurance tax, and Wisconsin recycling fee.

Utility No. 6690	Year Ended December 31, 2001	Form AFP	Copy 1	Page F-43	1
INTEREST AND DIVIDEND INCOME (Acct. 419)					2
					3
Security or account on which received	Interest or dividend rate	Amount			
(a)	(b)	(c)			
(List items greater than \$10,000 separately, others may be grouped):			7		
Allowance for Other Funds Used During Construction-Equity	Various	\$ (1,898,207)	8		
Other Interest Revenues	Various	(99,420)	9		
Interest on Temporary Cash Investments	Various	(345,397)	10		
Net Earnings on Decommissioning Trusts	Various	(9,383,208)	11		
Interest on Tax Refunds	Various	(94,101)	12		
Interest from Tomahawk Pwr & Pulp Company	Various	(75,096)	13		
Interest from Customer Sales Loans	Various	(236)	14		
Miscellaneous Interest and Dividend Income	Various	(23,368)	15		
Other Dividend Revenues	Various	(100)	16		
			17		
			18		
			19		
Total interest & dividends		\$ (11,919,134)	20		
Expenses applicable to above (as listed hereunder):			21		
None			22		
			23		
			24		
			25		
			26		
			27		
Total expenses		-	28		
Interest and dividend income, before taxes		\$ (11,919,134)	29		
					30
					31
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Utility No. 6690	Year Ended December 31, 2001	Form AFP	Copy 1	Page F-50	1
DETAIL OF CERTAIN GENERAL EXPENSE ACCOUNTS					2
					3
Description of item				Amount	4
(a)				(b)	5
Acct. 923-OUTSIDE SERVICES EMPLOYED -State total cost, nature of					6
service, and name of each person who was paid for services includible					7
in this account, \$10,000 or more in case of Class B utilities and					8
\$25,000 or more in case of Class A utilities.					9
					10
Power Plants - Administrative & General				\$ 2,309,711	11
Foley & Lardner - Legal				269,790	12
American Red Cross				30,810	13
BKA Consultant				74,408	14
WPS Resources				1,294,475	15
Anderson LLP				339,221	16
Northeast Wisconsin Technical School				70,045	17
AACCP Accrual				61,100	18
Adaytum				205,005	19
Benore Financial				22,501	20
Perkins Consulting				26,547	21
K Force				385,690	22
Meinnert Delivery				71,856	23
QBA Consulting				29,351	24
Skyline Tech				113,949	25
Tower Perrin				28,429	26
SSI (US) Inc				34,529	27
Items Less Than \$25,000				134,106	27
Total				\$ 5,501,523	28

Acct. 924-PROPERTY INSURANCE -List hereunder major classes of		25
expenses and also state extent to which utility is self-insured		26
against insurable risks to its property:		27
		28
Premiums for insurance	\$ 67,080	29
		34
Company self insures: (a) fire deductible of \$250,000, boiler		35
and machinery deductibles ranging between \$100,000 to \$550,000,		36
nuclear property deductible of \$1,000,000 and crime deductible of		37
\$25,000; (b) all electric distribution and gas transmission and distribution		38
overhead and underground property; (c) individual vehicles; (d)		39
business interruption other than nuclear plant operations; (e) extra		
expense other than nuclear plant operations and computer operations;		
and (f) losses in excess of insurance limits.		
Total	\$ 67,080	40

Acct. 925-INJURIES AND DAMAGES -List hereunder major classes of		41
expense. Also, state extent to which utility is self-insured against		42
risk of injuries and damages to employees or to others:		43
		44
Premiums for insurance	\$ 1,082,971	45
Amounts credited to Acct. 262, Injuries and Damages Reserves	40,319	46
Other expenses (list major classes): Injuries and Damages	2,710,420	47
		48
		49
Company self insures: (a) a \$1,000,000 general liability deductible;		50
(b) gradual pollution from non-operating storage and \$1,000,000		51
deductible for other pollution claims; (c) worker's compensation up		52
to \$200,000 per incident; and (d) losses in excess of the insurance		53
limit.		54
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Total	\$ 3,833,710	60

Utility No. 6690	Year Ended December 31, 2001	Form AFP	Copy 1	Page F-51	1
DETAIL OF CERTAIN GENERAL EXPENSE ACCOUNTS (Cont.)					2
					3
Description of item				Amount	4
(a)				(b)	5
Acct. 926-EMPLOYEE PENSIONS AND BENEFITS-Report total amount for					6
utility hereunder and show credit for amounts transferred to					7
construction or other accounts, leaving the net balance in Acct. 926					8
					9
Pension expense		\$	(7,358,341)		10
Medical benefits			14,243,777		11
Dental benefits			1,527,943		12
ESOP contribution			3,803,723		13
Post retirement medical			(6,808,894)		14
Post retirement dental			859,118		15
Executive retirement and supplemental benefits			1,699,259		16
Human Resources Dept.			1,967,786		17
Time away from work			6,398		18
ST variable pay plan			205,287		19
Other			58,915		20
Survivor Income Trust Contributions			2,007,121		21
Joint plant and nonutility reimbursements			(1,515,144)		22
Capitalized pension & benefits *			(1,297,860)		23
Life Insurance			175,071		
* The gross amount of employee benefits is charged to Account 926. An allocation is made to capitalize employee benefits based on percentage of capitalized payroll dollars to total payroll dollars.					
Total		\$	9,574,159		24

Acct. 930.2--MISCELLANEOUS GENERAL EXPENSES					25
Industry association dues		\$	92,796		26
Electric Power Research Institute dues			709,462		27
Expenses of corporate organization and of servicing outstanding securities of utility			1,002,599		28
					29
					30
					31
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					33
					34
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					36
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					45
Items less than \$10,000					46
Total		\$	1,804,857		47

Acct. 922-ADMINISTRATIVE EXPENSES TRANSFERRED-Cr-Explain basis of computation of credit in this account.					48
					49
					50
None			0		51
					52
					53
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					57
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					59
Total			-		60

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COMMON UTILITY PLANT AND ACCUMULATED DEPRECIATION

Utility Plant in Service

Description (Use both title and account number) (a)	Additions during year (b)	Retirements during year (c)	Adjustments Dr. or (Cr.) (d)	Balance end of year	
				Total (e)	Located in Wis (f)
General plant					
Software (303)	\$ 5,493,699	\$ 5,934		\$ 11,126,104	\$ 11,126,104
Land & land rights (389)	80,956		279,116	2,591,488	2,512,020
Structures & improv (390)	643,304	566,066	3,106,082	42,247,734	41,000,798
Off furn & fixt (391-1)	517,476	1	653,876	6,336,177	6,225,778
Comp & peripheral (391-2)	4,656,046	102,311	40,762	20,206,943	19,912,934
Data handling (391-3)	253,418	1	453,184	4,213,568	4,187,489
Transportation equip:					
Vehicles (392-1,5)	4,230,474	1,840,170	1,412,517	34,535,261	32,861,013
Trailers (392-2,3,4,6)	119,616	97,084	(0)	2,977,120	2,788,563
Stores equip (393)	43,815		85,482	1,926,373	1,884,931
Tools, shop & gar (394)	169,791		974,827	2,157,137	2,110,066
Laboratory (395)	4,773		(3,181)	272,406	272,406
Power operated (396)	223,677	383,831	1,275,186	6,562,883	6,399,594
Communication (397)	1,848,972	3	278,983	13,634,472	13,382,311
Miscellaneous (398)	16,339		692	216,826	207,252
TOTAL	\$ 18,302,357	\$ 2,995,402	\$ 8,557,524	\$ 149,004,491	\$ 144,871,257

ALLOCATION TO UTILITY DEPARTMENTS

Particulars (a)	Plant end of year (b)	Accumulated depreciation end of year (c)	Depreciation accruals (d)
Electric	\$ 114,543,729	\$ 49,638,431	\$ 5,749,098
Gas	34,460,762	14,729,701	1,722,681
Water	-	-	-
Steam Heating	-	-	-
Charged to income			7,471,779
Charged to clearing account			2,845,793
Total	\$ 149,004,491	\$ 64,368,132	\$ 10,317,572

Utility No. 6690		Year Ended December 31, 2001		Form AFP		Copy 1		Page F-53		1
COMMON UTILITY PLANT AND ACCUMULATED DEPRECIATION (cont.)										2
										3
Accumulated provision for depreciation										4
Straight line accruals		Additional accruals (i)	Book cost of plant retired (j)	Cost of removal (k)	Salvage (l)	Other additions or (deductions) (m)	Balance end of year (n)			5
Rate (g)	Amount (h)									6
										7
										8
										9
										10
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			11
2.43	1,014,568		566,066	152,080		1,535,771	16,656,226			12
5.00	317,868					318693	2,625,061			13
VAR	2,888,689	1,460,000	102,311			220,854	8,933,908			14
20.00	515,876		1			(39,893)	2,844,137			15
	-									16
VAR*	2,452,717		2,208,593		160,249	1,176,046	18,894,425			17
VAR*	89,982		97,083		93,042	238	1,780,634			18
5.00	94,318			-	3,488	29,317	924,419			19
5.00	78,267				1,190	320,322	1,081,058			20
5.00	13,176				(4,487)	22,294	246,892			21
5.00*	364,567		476,228		38,834	917,659	2,973,903			22
8.33	1,014,630		3	1	-	233,009	7,238,492			23
6.67	12,914						168,977			24
										25
										26
										27
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	\$ 8,857,572	\$ 1,460,000	\$ 3,450,285	\$ 152,081	\$ 292,279	\$ 4,734,310	\$ 64,368,132			45

Explanation of method of allocating common plant, accumulated depreciation, and depreciation expense by utility departments.

Common plant and its related depreciation expense and accumulated depreciation are allocated based on operating payroll.

NOTE: Column (m) adjustments to primary reserve accounts were due to plant reclassifications and transfers.

Utility No. 6690	Year Ended December 31, 2001	Form AFP	Copy 1	Page E-1	1
ELECTRIC EXPENSES					2
Report all amounts under column d, "total operations" , on the basis and in conformity with the uniform system of accounts and accounting directives prescribed by this commission. Allocate "total operations" amounts jurisdictionally between Wisconsin (PSCW) jurisdiction and all other jurisdictions.					3
					4
					5
					6
					7
					8
	Wisconsin jurisdictional operations	Other jurisdictional operations	Total operations		9
Particulars					10
(a)	(b)	(c)	(d)		11
					12

OPERATING EXPENSES				33
Power production expenses (500-557)	\$ 260,084,975	\$ 45,919,617	\$ 306,004,592	34
Transmission expenses (560-573)	25,094,039	2,801,524	\$ 27,895,563	35
Distribution expenses (580-598)	34,371,945	951,218	\$ 35,323,163	36
Customer accounts expenses (901-905)	13,934,672	328,873	\$ 14,263,545	37
Customer service expenses (909-912)	23,223,715	422,019	\$ 23,645,734	38
Sales promotion expenses (915-918)	111,138	2,623	\$ 113,761	39
Administration and general expenses (920-935)	26,687,252	1,683,089	\$ 28,370,341	40
Total operation and maintenance expenses (401-402)	\$ 383,507,736	\$ 52,108,963	\$ 435,616,699	41

Depreciation expense (403)	\$ 55,474,659	\$ 5,387,016	\$ 60,861,676	42
Amortization of limited term utility plant (404)	2,609,461	271,903	2,881,365	43
Amortization of utility plant acquisition adjustment (406)	(12,854,075)	(1,181,414)	(14,035,489)	44
Taxes other than income taxes (408.1)	24,321,851	2,507,424	26,829,274	45
Income taxes - Current (409.1)	27,918,020	1,173,655	29,091,675	46
Income taxes - Deferred (410.1)	1,492,349	125,174	1,617,523	47
Gain from Disposition of Allowances (411.8)	(1,698,907)	(204,666)	(1,903,573)	48
Investment tax credits, deferred (412.1)	(1,276,184)	(118,508)	(1,394,693)	49
Total operating expenses	\$ 479,494,910	\$ 60,069,547	\$ 539,564,457	50

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Utility No. 6690	Year Ended December 31, 2001	Form AFP	Copy 1	Page E-2	1
SALES TO ULTIMATE CONSUMERS					2
1. Report data by rate schedule for all sales of retail electricity (including unbilled revenues and KWH) for each account. Show totals for each account and for combined sales to ultimate customers.					3
2. Report number of customers on the basis of number of meters plus the number of flat rate accounts. Where meter readings are added for billing purposes, count one customer for each group of meters so added. Compute the average on the basis of the 12 month ended figures.					4
3. If the customer count in any service classification includes customers counted more than once because of special services, such as water heating, etc., indicate in a footnote the number of such duplicate customers included in the classification.					5
Wisconsin					6
Geographical Operations					7
Rate schedule	Revenues	KWH "000's"	Avg. no.		8
(a)	(b)	omitted	customers		9
		(c)	(d)		10
<u>Residential (440)</u>					11
Rg-1	\$ 119,129,884	1,591,458	214,264		12
Rg-2	70,881,430	917,589	121,702		13
Rc-S1	8,330	190	20		14
Gw-1	277,357	4,561	1,958*		15
Gy-1	27,270	132	#		16
Gy-3	608,434	2,922	#		17
Total residential	\$ 190,932,705	2,516,852	335,986		18
<u>Rural (441)</u>					19
Fg-1	\$ 17,890,774	259,637	9,641		20
Cg-1	490,831	11,503	20		21
Cg-1T	5,323	123	2		22
Cg-2	563,287	12,022	33		23
Cg-2T	51,367	1,332	2		24
Gw-1	13,959	239	80*		25
Gy-1	2,171	13	#		26
Gy-3	62,372	339	#		27
Total rural	\$ 19,080,084	285,208	9,698		28
<u>Commercial and Industrial (442)</u>					29
ATS-1	\$ 40,738		7		30
Cg-1	136,729,172	2,663,746	31,020		31
Cg-1T	9,271,544	207,954	662		32
Cg-2	20,899,676	347,426	10,218		33
Cg-2T	819,696	17,357	56		34
Cg-S1	2,903	76	5		35
Cp-1	106,762,782	3,040,595	197		36
Cp-2	24,634,906	806,095	6		37
GD-1	269,886	6,061	2		38
Gw-1	7,714	117	75*		39
Gy-1	650,513	3,482	#		40
Gy-3	1,350,802	8,572	#		41
Gy-4	16,069	36	#		42
Pg-2	876		10		43
Cogen			3		44
Total commercial and industrial	\$ 301,457,277	7,101,517	42,186		45
# No count customers					46
* Duplicate customers not included in Wisconsin totals = 2,113					47
					48
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Utility No. 6690	Year Ended December 31, 2001	Form AFP	Copy 1	Page E-3	1
SALES TO ULTIMATE CONSUMERS					2
1. Report data by rate schedule for all sales of retail electricity (including unbilled revenues and KWH) for each account. Show totals for each account and for combined sales to ultimate customers.					3
2. Report number of customers on the basis of number of meters plus the number of flat rate accounts. Where meter readings are added for billing purposes, count one customer for each group of meters so added. Compute the average on the basis of the 12 month ended figures.					4
3. If the customer count in any service classification includes customers counted more than once because of special services, such as water heating, etc., indicate in a footnote the number of such duplicate customers included in the classification.					5
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					11
					12
					13
Wisconsin					14
Geographical Operations					15
Rate schedule	Revenues	KWH "000's"	Avg. no.		16
(a)	(b)	omitted	customers		17
		(c)	(d)		18
					19
<u>Public Street and Highway Lighting (444)</u>					20
Gy-1	\$ 2,035	11	#		21
Gy-3	28,201	196	#		22
Gy-4	18,307	66	#		23
Ms-1	4,831,150	26,882	722		24
Ms-3	389,330	4,418	74		25
Ms-31	14,476	408	6		26
Total public street and highway lighting	\$ 5,283,499	31,981	802		27
					28
<u>Interdepartmental Sales (448)</u>	\$ 237,207	3,552	1		29
					30
Total sales - ultimate consumers	\$ 516,990,772	9,939,110	388,673		31
					32
<u>Sales for Resale (447)</u>					33
MEWD	\$ 10,067,314	330,105	1		34
S-1	27,286,973	718,304	54		35
MR-1	506,454	14,070	1		36
W-1T	4,278,924	111,683	1		37
W-2	3,035,987	118,608			38
W-2A	1,504,354	69,765	2		39
W-3	7,585,336	174,327	1		40
WIRP	1,059,140	42,126			41
Total sales for resale	\$ 55,324,482	1,578,988	60		42
					43
<u>Other Operating Revenues</u>					44
Late Payment Charge (450)	\$ 915,732				45
Miscellaneous Service Revenues (451)	189,963				46
Rent from Electric Property (454)	1,189,071				47
Other Electric Revenues (456)					48
Telephone Poles & Rel. Services	296,306				49
Wholesale Distribution Service	292,434				50
Other miscellaneous revenues	470,917				51
					52
					53
					54
					55
					56
Total Wisconsin	\$ 575,669,677	11,518,098	388,733		
# No count customers					

Utility No. 6690		Year Ended December 31, 2001		Form AFP		Copy 1		Page E-4		1			
SALES TO ULTIMATE CONSUMERS										3			
1. Report data by rate schedule for all sales of retail electricity (including unbilled revenues and KWH) for each account. Show totals for each account and for combined sales to ultimate customers.										5			
2. Report number of customers on the basis of number of meters plus the number of flat rate accounts. Where meter readings are added for billing purposes, count one customer for each group of meters so added. Compute the average on the basis of the 12 month ended figures.										7			
3. If the customer count in any service classification includes customers counted more than once because of special services, such as water heating, etc., indicate in a footnote the number of such duplicate customers included in the classification.										11			
										13			
				Out of State (Michigan)						14			
				Geographical Operations						15			
Rate schedule				Revenues		KWH "000's"		Avg. no.		16			
(a)				(b)		(c)		(d)		17			
										18			
										19			
<u>Residential (440)</u>				\$		2,180,881		35,062		5,005		20	
						1,526,975		23,397		2,690		21	
						24,104		517		232*		22	
						1,055		8		#		23	
						22,344		121		#		24	
Total Residential				\$		3,755,359		59,105		7,695		25	
												26	
<u>Rural (441)</u>				\$		31,316		484		8		27	
						832		17		10*		28	
						1,304		7		#		29	
						296		6		#		30	
						237,662		3,905		181		31	
Total Rural				\$		271,410		4,419		189		32	
												33	
<u>Commercial & Industrial (442)</u>				\$		3,134,435		55,039		717		34	
						345,887		4,999		188		35	
						29,042		175		4		36	
						5,503,987		170,196		4		37	
						99		2		1*		38	
						29,903		253		#		39	
						21,888		191		#		40	
						113,722		2,521		5		41	
Total Commercial & Industrial				\$		9,178,963		233,376		918		42	
												43	
<u>Public Street & Hwy Lighting (444)</u>				\$		3,040		29		#		44	
						2,529		10		#		45	
						74,844		541		24		46	
						12,488		183		3		47	
Total Public Street & Highway Lighting				\$		92,901		763		27		48	
												49	
Total Sales - Ultimate Consumers				\$		13,298,633		297,663		8,829		50	
												51	
<u>Sales for Resale (447)</u>				\$		444,455		11,345		2		52	
						21,115,803		786,249		1		53	
						231,898		5,522		2		54	
												55	
				\$		21,792,156		803,116		5		56	
<u>Other Operating Revenues</u>				\$		9,463						57	
Total Out-of-State				\$		35,100,252		1,100,779		8,834		58	
Total Utility				\$		610,769,929		12,618,877		397,567		59	
# No count customers												60	
* Duplicate customers not included in Out-of-State totals = 243													

Utility No. 6690	Year Ended December 31, 2001	Form AFP	Copy 1	Page E-5	1
POWER COST ADJUSTMENT CLAUSE (if applicable)					2
					3
Report below the revenue derived from the power cost adjustment clause for the year for each rate schedule that is reported on page E-2. Do not combine any of the rate schedules.					4
					5
					6
Rate Schedules (a)		PCAC revenue (Wisconsin Jurisdiction Only) (b)			7
					8
					9
					10
Rg-1		-241,139.75			11
Rg-2		-141,920.37			12
Rc-S1		-26.16			13
Fg-1		-39,771.73			14
Gw-1		-674.28			15
Cg-1		-473,951.10			16
Cg-2		-60,855.36			17
Cg-S1		-7.98			18
Cp-1		-617,287.82			19
Cp-2		-166,307.48			20
Ms-31		-66.55			21
					22
					23
Total		-1,742,008.58			24
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POWER COST ADJUSTMENT CLAUSE FACTOR (if applicable)		37
		38
1. Report below in col. (b) the monthly PCAC Factors actually applied in determining monthly revenues for the year.		39
		40
2. The monthly PCAC Factor may be stated as a percent or as dollars per Kwh according to your power cost adjustment clause.		41
		42
		43
Month (a)	Adjustment Factor (Wisconsin Jurisdiction Only) (b)	44
		45
		46
		47
		48
January	\$.00000/Kwh	49
February	\$.00000/Kwh	50
March	\$.00000/Kwh	51
April	\$.00000/Kwh	52
May	\$.00000/Kwh	53
June	\$.00000/Kwh	54
July	\$.00000/Kwh	55
August	\$.00000/Kwh	56
September 1 - 3	\$.00000/Kwh	57
September 4 - 30	-\$.00057/Kwh	58
October	-\$.00057/Kwh	59
November	-\$.00057/Kwh	60
December 1 - 7	-\$.00057/Kwh	61
December 8 - 31	-\$.00098/Kwh	62

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Utility No. 6690	Year Ended December 31, 2001	Form AFP	Copy 1	Page E-24	1
ACCUM. PROV. FOR DEPRECIATION OF PLANT IN SERVICE (Acct. 108)					2
Report in column (e) additional depreciation expense authorized by Commission to be charged where tax depreciation allowances exceed book amounts.					3
Primary plant accounts (a)	Balance first of year (b)	S.L. Dpr. rate % used (c)	Accruals during year		7
			Straight line amount (d)	Additional amount (e)	8
INTANGIBLE PLANT					9
Franchises and consents (302)	\$ 84,059	3.33	\$ 16,073		10
Total intangible plant	\$ 84,059		\$ 16,073	\$ -	11
STEAM PRODUCTION					12
Land and land rights (310)	\$ 72,900	2.00	\$ 5,848	\$ -	13
Structures & improvements (311)*	63,972,198	*	2,530,321		14
Boiler plant equipment (312)*	210,010,799	*	11,827,570		15
Engines & eng.-driven gen. (313)	-		-		16
Turbogenerator units (314)*	52,978,094	*	1,582,830		17
Accessory elec. equipment (315)*	24,018,891	*	1,344,584		18
Misc. power equipment (316)*	7,314,244	*	468,947		19
Total steam production	\$ 358,367,126		\$ 17,760,100	\$ -	20
NUCLEAR PRODUCTION					21
Land and land rights (320)	\$ 37,825	2.50	\$ 4,163	\$ -	22
Structures & improvements (321)	115,386,774	3.52	5,950,919		23
Reactor plant equip. (322)*	140,994,343	*	5,036,794		24
Turbogenerator units (323)	17,495,569	3.03	125,429		25
Accessory elec. equipment (324)	31,061,923	4.15	1,601,767		26
Misc. power plant equip. (325)	14,586,290	4.55	926,613		27
Total nuclear prod. plant	\$ 319,562,724		\$ 13,645,685	\$ -	28
HYDR. & PUMPED STORAGE					29
Structures & improvements (331)	\$ 6,398,741	9.71	\$ 327,342	\$ -	30
Reser., dams & waterways (332)	9,863,616	1.83	208,127		31
Water wheels, turb. & gen. (333)	4,240,413	1.85	132,557		32
Accessory elec. equipment (334)	2,286,726	2.83	121,413		33
Misc. power plant equip. (335)	155,640	3.38	5,274		34
Roads, railroads & bridges (336)	19,878	2.00	508		35
Total hydraulic production	\$ 22,965,014		\$ 795,221	\$ -	36
OTHER PRODUCTION					37
Structures & imprvmnts. (341)	\$ 2,070,027	2.69	\$ 163,310	\$ -	38
Fuel holders, prod. & access. (342)	791,017	3.06	73,039		39
Prime movers (343)					40
Generators (344)	19,790,173	*	3,807,567		41
Accessory elec. equipment (345)	1,411,949	3.14	126,221		42
Misc. power plant equipment (346)	36,786	2.89	3,541		43
Total other production	\$ 24,099,952		\$ 4,173,678	\$ -	44
TRANSMISSION PLANT					45
Land and land rights (350)	\$ 3,287,080	1.54	\$ -	\$ -	46
Structures & imprvmnts. (352)					47
Station equipment (353)	36,136,187	3.18	-		48
Towers and fixtures (354)	2,376,650	2.18	-		49
Poles and fixtures (355)	21,331,467	2.56	-		50
Overhead cond. & devices (356)*	16,283,997	2.16	-		51
Underground conduit (357)	169,096	2.58	-		52
Underground cond. & devices (358)	367,778	2.50	-		53
Roads and trails (359)					54
Total transmission	\$ 79,952,255		\$ -	\$ -	55

60

May not cross-check due to rounding.

Utility No. 6690 Year Ended December 31, 2001 Form AFP Copy 1 Page E-25						1
ACCUMULATED PROVISION FOR DEPRECIATION OF PLANT IN SERVICE						2
						3
Book cost of plant retired (f)	Cost of removal (g)	Salvage (h)	Other additions or deductions		Balance end of year (k)	4
			Debit (i)	Credit (j)		5
						6
						7
						8
						9
						10
						11
						12
					\$ 100,132	13
	\$ -	\$ -	\$ -	\$ -	\$ 100,132	14
						15
235,960	40,527		\$ 3	\$ -	\$ 78,745	16
13,717,762	720,437	78,955	3,261	3,184	62,226,032	17
					207,479,048	18
4,847	1,036	4,804		-	54,559,845	19
32,979				5,225,308	30,555,804	20
134,967	(255)			200	7,648,679	21
\$ 14,126,515	\$ 761,745	\$ 83,759	\$ 3,264	\$ 5,228,692	\$ 366,548,153	22
						23
						24
						25
69,748	2,671	236	\$ -	\$ 148,742	\$ 190,730	26
6,710,859	12,173,451			5,884,864	127,150,174	27
161,474				122,852,187	249,999,014	28
37,743		2,798		8,883,857	26,343,381	29
549,129		1,669		7,503,837	40,132,582	30
				2,262,735	17,228,178	31
\$ 7,528,953	\$ 12,176,122	\$ 4,703	\$ -	\$ 147,536,022	\$ 461,044,059	32
						33
\$ (17)			\$ -		\$ 6,726,100	34
18,832				-	10,052,911	35
					4,372,970	36
20,271				504,221	2,892,089	37
229					160,685	38
					20,386	39
\$ 39,315	\$ -	\$ -	\$ -	\$ 504,221	\$ 24,225,141	40
						41
						42
1,997	11		\$ -		\$ 2,233,337	43
			2,076		859,972	44
						45
55,229				413,910	24,011,650	46
				187	1,483,128	47
					40,327	48
\$ 57,226	\$ 11	\$ -	\$ 2,076	\$ 414,097	\$ 28,628,414	49
						50
						51
						52
133			\$ 3,287,080	\$ -		53
121						54
			36,136,187			55
			2,376,650			56
			21,331,469	135		57
			16,283,876			58
			169,096			59
			367,778			60
\$ 254	\$ -	\$ -	\$ 79,952,136	\$ 135	\$ -	61

60

May not cross-check due to rounding.

Utility No. 6690	Year Ended December 31, 2001	Form AFP	Copy 1	Page E-26	1
ACCUMULATED PROVISION FOR DEPRECIATION OF PLANT IN SERVICE					2
Report in column (e) additional depreciation expense authorized by Commission to be charged where tax depreciation allowances exceed book amounts.					3
					4
					5
					6
Primary plant accounts (a)	Balance first of year (b)	S.L. Dpr. rate % used (c)	Accruals during year		7
			Straight line amount (d)	Additional amount (e)	8
DISTRIBUTION PLANT					9
Land and land rights (360)		1.54	12,632		10
Structures & improvements (361)	3,620	3.24	-		11
Station equipment (362)	26,606,056	3.06	2,139,380		12
Storage battery equip. (363)					13
Poles, towers & fixtures (364)	46,422,486	3.31	2,430,776		14
Overhd cond. and devices (365)	36,324,247	1.80	1,035,963		15
Underground conduit (366)	1,644,642	1.67	80,057		16
Underground cond. & devices (367)	21,546,891	2.38	1,590,345		17
Line transformers (368)	88,916,992	3.72	5,980,184		18
Services (369) *	34,793,812	*	2,288,754		19
Meters (370)	7,898,828	*	1,632,990		20
Install. on cust. prem. (371)	2,813,459	4.76	390,185		21
Leased prop. on cust. prem. (372)					22
St. lighting & signal sys. (373)	3,993,589	4.71	450,595		23
Total distribution	\$ 270,964,622		\$ 18,031,861	\$ -	24
GENERAL PLANT					25
Structures and imprvmnts. (390)	\$ 2,512,031	2.43	\$ 139,665	\$ -	26
Office furniture & equip. (391) *	923,133	*	498,301		27
Transportation equipment (392)	33,449	7.00	7,433		28
Stores equipment (393)					29
Tools, shop & garage equip. (394)	1,463,580	5.00	165,616		30
Laboratory equipment (395)	2,299,807	5.00	276,220		31
Power operated equipment (396)					32
Communication equipment (397)	8,451,061	5.88	473,262		33
Miscellaneous equipment(398)	8,305	6.67	2,127		34
Other tangible property (399)					35
Total general	\$ 15,691,366		\$ 1,553,624	\$ -	36
Total	\$ 1,091,687,118		\$ 55,976,242		37

* See Pages E-26A and E-27A

DEPRECIATION SUMMARY		42
		43
Total depreciation expense(columns(d) and (e))	\$ 55,976,242	44
Less amounts charged to clearing accounts		45
Fuel stock	863,663	46
		47
		48
		49
Plus allocation of depreciation on common plant	5,749,098	50
Total electric depreciation expense	60,861,677	51
		52
Total reserve balance (column k)	1,186,721,635	53
Plus allocation of reserve on common plant	49,638,431	54
Total depreciation reserve for electric utility	\$ 1,236,360,066	55

May not cross-check due to rounding.

Utility No. 6690 Year Ended December 31, 2001 Form AFP Copy 1 Page E-27						1
ACCUMULATED PROVISION FOR DEPRECIATION OF PLANT IN SERVICE						2
						3
Book cost of plant retired (f)	Cost of removal (g)	Salvage (h)	Other additions or deductions		Balance end of year (k)	4
			Debit (i)	Credit (j)		5
						6
						7
						8
						9
						10
						11
						12
4				197,875	\$ 210,503	13
					3,620	14
397,927	47,219	831,307		481,470	29,613,067	15
						16
746,491	926,497	1,427,803	132	1,856,389	50,464,334	17
373,160	234,283	391,874		1,193,668	38,338,309	18
11,476			7,473		1,705,750	19
290,913	4,393	8,956		3,743	22,854,629	20
2,022,190	336,588	433,803		20,610	92,992,811	21
439,833	237,211	317,938	-	-	36,723,460	22
893,837	-	7,650	-	84	8,645,715	23
135,060	42,464	55,975	4,486		3,077,609	24
						25
						26
76,978	19,035	40,302	19,319		4,369,154	27
\$ 5,387,869	\$ 1,847,690	\$ 3,515,608	\$ 31,410	\$ 3,753,839	\$ 288,998,961	28
\$ 74,366	\$ (3,659)		\$ 45		\$ 2,580,945	29
-	-	21	-	943,670	2,365,125	30
				24,600	65,482	31
						32
	1,551			361	1,619,006	33
				110,971	2,686,998	34
						35
133,920	80	79	941,615		7,848,787	36
					10,432	37
						38
						39
\$ 208,286	\$ (2,028)	\$ 100	\$ 941,660	\$ 1,079,602	\$ 17,176,775	40
\$ 27,348,417	\$ 14,783,540	\$ 3,604,170	\$ 80,930,546	\$ 158,516,608	\$ 1,186,721,635	41
Explanation of items in columns (i) and (j):						42
Adjustments to primary reserve accounts because of plant reclassifications and transfers.						43
						44
						45
						46
						47
						48
						49
						50
						51
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						59

May not cross-check due to rounding.

Utility No. 6690	Year Ended December 31, 2001	Form AFP	Copy 1	Page E-26A	1
ACCUMULATED PROVISION FOR DEPRECIATION OF PLANT IN SERVICE					2
Report in column (e) additional depreciation expense authorized by Commission to be charged where tax depreciation allowances exceed book amounts.					3
					4
					5
					6
Primary plant accounts (a)	Balance first of year (b)	S.L. Dpr. rate % used (c)	Accruals during year		7
			Straight line amount (d)	Additional amount (e)	8
Structures and improv-solely owned (311)	\$ 47,004,617	2.90	\$ 1,904,068	\$ -	9
Structures and improv-Columbia (311)	14,748,626	2.84	536,508		10
Structures and improv-Edgewater (311)	2,197,025	3.67	89,745		11
Fly ash disposal site (311-02)	21,930	25.00	-		12
	\$ 63,972,198		\$ 2,530,321	\$ -	13
Boiler plant equip-solely owned (312)	\$ 138,356,474	2.97	\$ 7,748,636	\$ -	14
Boiler plant equip-jtly owned (312)	52,880,525	2.97	2,524,303		15
Unit trains-jointly owned (312-02)	1,331,769	3.88	487		16
Computer (312-03)	666,083	3.60	70,221		17
Unit trains-solely owned (312-04)	15,869,295	3.40	863,176		18
Unit trains-leased to others(312-04)					19
Weston Fly Ash Site (312-XX)	657,436	5.35	63,280		20
Boiler plant equip-Nox equipment	249,217	10.00	557,467		21
	\$ 210,010,799		\$ 11,827,570	\$ -	22
Turbogenerator units-solely owned (314)	\$ 42,100,606	1.98	\$ 1,149,548	\$ -	23
Turbogenerator units-Columbia (314)	8,227,500	2.31	358,102		24
Turbogenerator units-Edgewater (314)	2,649,988	2.23	75,180		25
	\$ 52,978,094		\$ 1,582,830	\$ -	26
Accessory elec eqpt-solely owned (315)	\$ 20,369,833	2.70	\$ 1,132,284	\$ -	27
Accessory elec eqpt-Columbia (315)	2,976,917	2.44	133,792		28
Accessory elec eqpt-Edgewater (315)	672,141	2.28	78,508		29
	\$ 24,018,891		\$ 1,344,584	\$ -	30
Misc power plant eqpt-solely owned (316)	\$ 6,108,353	2.97	\$ 364,363	\$ -	31
Misc power plant eqpt-Columbia (316)	1,016,664	4.00	81,870		32
Misc power plant eqpt-Edgewater (316)	186,953	4.00	22,714		33
Environmental test eqpt-jtly owned (316)	2,274	6.67			34
	\$ 7,314,244		\$ 468,947	\$ -	35
Reactor plant equip (322)	\$ 138,019,529	3.50	\$ 4,967,489	\$ -	36
Reactor plant-computer (322-01)	1,145,976	6.67	5,233		37
Reactor plant-simulator (322-02)	1,631,894	3.85	46,696		38
Reactor plant-sim. hardware (322-03)	196,944	6.25	17,376		39
	\$ 140,994,343		\$ 5,036,794	\$ -	40
Generators (344)	\$ 15,202,361	2.66	\$ 842,375		41
Generators-Leased	\$ 4,587,812	4.00	\$ 2,965,192		42
	\$ 19,790,173		\$ 3,807,567		43
Services-overhead (369-01)	\$ 10,393,079	3.97	\$ 461,249	\$ -	44
Services-underground (369-02)	24,400,733	2.48	1,827,505		45
	\$ 34,793,812		\$ 2,288,754	\$ -	46
Meters (370)	7,506,883	3.30	864,783		47
Meter Devices - AMR	391,945	6.67	768,207		48
	\$ 7,898,828		\$ 1,632,990		49
Office furniture & fixtures (391-01)	\$ 105,117	5.00	\$ (22,250)	\$ -	50
Computers (391-02)	630,516	20.00	436,538		51
Data handling equip (391-03)	187,500	20.00	84,013		52
	\$ 923,133		\$ 498,301	\$ -	53

May not cross-check due to rounding.

Utility No. 6690	Year Ended December 31, 2001	Form AFP	Copy 1	Page E-27A	
ACCUMULATED PROVISION FOR DEPRECIATION OF PLANT IN SERVICE					
Book cost of plant retired (f)	Cost of removal (g)	Salvage (h)	Other additions or deductions		Balance end of year (k)
			Debit (i)	Credit (j)	
\$ 163,321 49,151 1,558 21,930	\$ 30,269 10,258	\$ -	\$ -	\$ -	\$ 48,715,095 15,235,983 2,274,954 0
\$ 235,960	\$ 40,527	\$ -	\$ -	\$ -	\$ 66,226,032
\$ 13,387,592 252,361 3,179 74,630	\$ 443,608 276,478 351	\$ 36,136 2,453 40,366	\$ - 487 2,774	\$ 3,184	\$ 132,313,230 54,878,442 1,331,769 730,351 16,732,471 720,716 772,069
\$ 13,717,762	\$ 720,437	\$ 78,955	\$ 3,261	\$ 3,184	\$ 207,479,048
\$ 4,268 579	\$ - 1,036	\$ 4,804	\$ -	\$ -	\$ 43,250,690 8,585,602 2,723,553
\$ 4,847	\$ 1,036	\$ 4,804	\$ -	\$ -	\$ 54,559,845
\$ 32,979	\$ -	\$ -	\$ -	\$ 2,870,859 336,296 2,018,153	\$ 24,339,997 3,447,005 2,768,802
\$ 32,979	\$ -	\$ -	\$ -	\$ 5,225,308	\$ 30,555,804
\$ 24,924 110,043 -	\$ - (255)	\$ -	\$ -	\$ 200	\$ 6,447,992 988,746 209,667 2,274
\$ 134,967	\$ (255)	\$ -	\$ -	\$ 200	\$ 7,648,679
\$ 6,638,150 65,754 6,408 547	\$ 12,173,451	\$ -	\$ -	\$ 121,289,963 579,009 790,320 192,895	\$ 245,465,380 1,664,464 2,462,502 406,668
\$ 6,710,859	\$ 12,173,451	\$ -	\$ -	\$ 122,852,187	\$ 249,999,014
\$ -	\$ -	\$ -	\$ -	\$ 413,910	\$ 16,458,646 7,553,004
\$ -	\$ -	\$ -	\$ -	\$ 413,910	\$ 24,011,650
\$ 203,745 236,088	\$ 204,997 32,214	\$ 270,919 47,019	\$ -	\$ -	\$ 10,716,505 26,006,955
\$ 439,833	\$ 237,211	\$ 317,938	\$ -	\$ -	\$ 36,723,460
\$ 869,584 24,253	\$ -	\$ 7,650	\$ -	\$ 84	\$ 7,509,816 1,135,899
\$ 893,837	\$ -	\$ 7,650	\$ -	\$ 84	\$ 8,645,715
\$ -	\$ -	\$ - 21	\$ -	\$ 277,367 481,445 184,858	\$ 360,234 1,548,520 456,371
\$ -	\$ -	\$ 21	\$ -	\$ 943,670	\$ 2,365,125

May not cross-check due to rounding.

Utility No. 6690	Year Ended December 31, 2001	Form AFP	Copy 1	Page E-29	1		
MONTHLY PEAKS AND OUTPUT					2		
1. Report hereunder the information called for pertaining to simultaneous peaks established monthly (in thousands of kilowatts) and monthly output (in thousands of kilowatt-hours).					3		
2. Monthly peak col. (b) should be respondent's maximum kw. load as measured by the sum of its coincidental n Q					4		
minus temporary deliveries (not interchange) of emergency power to another system					5		
3. State type of monthly peak reading (instantaneous (0), 15, 30, or 60 minutes integrated).					6		
4. Monthly output s {calc}					7		
plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with line 23 on page E-28.					8		
5. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.					9		
	Monthly Peak					10	
Month	KW (000's)	Day of week (Mon. etc.)	Date (Mo/Da/Yr)	Time Beginning (Hour:Min)	Type of reading (0,15,30,60)	Mo. output (KWH) (000's)	11
(a)	(b) *	(c)	(d)	(e)	(f)	(g)	12
Jan	1576	Thursday	1/4/2001	HE 1800	All are 60 minute integrated	1,158,889	13
Feb	1524	Thursday	2/1/2001	HE 1900		1,035,982	14
March	1485	Monday	3/5/2001	HE 1900		1,078,666	15
April	1381	Monday	4/2/2001	HE 2000		994,855	16
May	1434	Thursday	5/17/2001	HE 1200		1,045,390	17
Jun	1759	Tuesday	6/26/2001	HE 1400		1,086,735	18
Jul	1909	Tuesday	7/31/2001	HE 1500		1,226,442	19
Aug	2014	Wednesday	8/8/2001	HE 1600		1,252,409	20
Sept	1591	Friday	9/7/2001	HE 1200		1,054,491	21
Oct	1484	Tuesday	10/30/2001	HE 1800		1,133,789	22
Nov	1553	Wednesday	11/28/2001	HE 1800		1,055,395	23
Dec	1610	Wednesday	12/19/2001	HE 1800		1,139,190	24
Total						13,262,233	25
System Name	Wisconsin Public Service Corporation					26	

* Column (b) represents the system's monthly maximum integrated megawatt load during the traditional peak time period.

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Form:

GENERATION SUMMARY WORKSHEET

Utility: Wisconsin Public Service Corporation

FERC Form 1 Page 402						
Plant Name	Unit ID	Generator Nameplate Capacity (MW)	Type of Prime Mover	Summer Capability (MW)	Winter Capability (MW)	Line 12 - Net Generation
COAL						
Pulliam	3	30.0	ST	29.00	27.00	67837.00
Pulliam	4	30.0	ST	27.00	29.00	100384.00
Pulliam	5	50.0	ST	51.00	50.00	285417.00
Pulliam	6	62.5	ST	69.00	72.00	444182.00
Pulliam	7	75.0	ST	87.00	87.00	442322.00
Pulliam	8	125.0	ST	133.00	136.00	895215.00
Pulliam total						
Weston	1	60.0	ST	66.00	62.00	364006.00
Weston	2	75.0	ST	88.00	88.00	622960.00
Weston	3	321.6	ST	336.00	340.00	2132318.00
GAS						
De Pere	0	180.0	GT	176.00	196.00	142558.00
West Marinette	31	41.9	GT	43.00	46.00	13206.00
West Marinette	32	41.9	GT	43.00	46.00	8059.00
West Marinette	33	83.5	GT	76.00	109.00	80051.00
West Marinette	34	83.0	GT	MG&E owns M34, WPSC is the operator		
Weston	31	21.5	GT	20.00	22.00	6427.00
Weston	32	51.0	GT	46.00	65.00	43548.00
NUCLEAR						
Kewaunee	1	535.0	NP	532.00	537.00	3461717.00
Kewaunee-WPS Share				313.00	316.00	
OIL						
Eagle River	1	2.0	IC	<SMGW	<SMGW	70.00
Eagle River	2	2.0	IC	<SMGW	<SMGW	70.00
Oneida Casino	1	2.0	IC	<SMGW	<SMGW	70.00
Oneida Casino	2	2.0	IC	<SMGW	<SMGW	69.00
HYDRO						
Alexander	1	1.4	HY	<SMGW	<SMGW	7093.00
Alexander	2	1.4	HY	<SMGW	<SMGW	8616.00
Alexander	3	1.4	HY	<SMGW	<SMGW	5740.00
Caldron Falls	1	3.2	HY	<SMGW	<SMGW	10312.00
Caldron Falls	2	3.2	HY	<SMGW	<SMGW	1875.00
Grandfather Falls	1	11.0	HY	17.00	17.00	67745.00
Grandfather Falls	2	6.2	HY	17.00	17.00	15249.00
Grand Rapids	1	1.1	HY	<SMGW	<SMGW	5419.00
Grand Rapids	2	1.1	HY	<SMGW	<SMGW	4950.00
Grand Rapids	3	1.5	HY	<SMGW	<SMGW	4287.00
Grand Rapids	4	1.9	HY	<SMGW	<SMGW	5676.00
Grand Rapids	5	1.9	HY	<SMGW	<SMGW	13455.00
Hat Rapids	1	0.8	HY	<SMGW	<SMGW	3149.00
Hat Rapids	2	0.5	HY	<SMGW	<SMGW	2483.00
Hat Rapids	3	0.4	HY	<SMGW	<SMGW	1950.00

Form:

GENERATION SUMMARY WORKSHEET

Utility: Wisconsin Public Service Corporation

[illegible]

GENERATION SUMMARY WORKSHEET

Form:

Utility: Wisconsin Public Service Corporation

FERC Form 1 Page 402

Plant Name	Unit ID	Generator Nameplate Capacity (MW)	Type of Prime Mover	Summer Capability (MW)	Winter Capability (MW)	Line 12 - Net Generation
HYDRO (cont.)						
High Falls	1	1.4	HY	<5MGW	<5MGW	2036.00
High Falls	2	1.4	HY	<5MGW	<5MGW	3699.00
High Falls	3	1.4	HY	<5MGW	<5MGW	3217.00
High Falls	4	1.4	HY	<5MGW	<5MGW	4492.00
High Falls	5	1.4	HY	<5MGW	<5MGW	1333.00
Jersey	1	0.2	HY	<5MGW	<5MGW	940.00
Jersey	2	0.2	HY	<5MGW	<5MGW	1153.00
Jersey	3	0.1	HY	<5MGW	<5MGW	668.00
Johnson Falls	1	1.8	HY	<5MGW	<5MGW	2909.00
Johnson Falls	2	1.8	HY	<5MGW	<5MGW	6044.00
Merrill	1	0.4	HY	<5MGW	<5MGW	1488.00
Merrill	2	0.4	HY	<5MGW	<5MGW	2234.00
Merrill	3	1.5	HY	<5MGW	<5MGW	5023.00
Otter Rapids	1	0.3	HY	<5MGW	<5MGW	1728.00
Otter Rapids	2	0.2	HY	<5MGW	<5MGW	214.00
Otter Rapids	3	0.3	HY	n/a	n/a	
Peshigo	1	0.2	HY	<5MGW	<5MGW	1036.00
Peshigo	4	0.4	HY	<5MGW	<5MGW	1438.00
Potato Rapids	1	0.5	HY	<5MGW	<5MGW	995.00
Potato Rapids	2	0.4	HY	<5MGW	<5MGW	1080.00
Potato Rapids	3	0.4	HY	<5MGW	<5MGW	1723.00
Sandstone Rapids	1	1.9	HY	<5MGW	<5MGW	8686.00
Sandstone Rapids	2	1.9	HY	<5MGW	<5MGW	843.00
Tomahawk	1	1.3	HY	<5MGW	<5MGW	7686.00
Tomahawk	2	1.3	HY	<5MGW	<5MGW	4482.00
Wausau	1	1.8	HY	<5MGW	<5MGW	15102.00
Wausau	2	1.8	HY	<5MGW	<5MGW	10890.00
Wausau	3	1.8	HY	<5MGW	<5MGW	4337.00
WIND						
Glenmore	1	0.6	WIND	<5MGW	<5MGW	275.00
Glenmore	2	0.6	WIND	<5MGW	<5MGW	244.00
Lincoln	1	0.7	WIND	<5MGW	<5MGW	1380.00
Lincoln	2	0.7	WIND	<5MGW	<5MGW	1279.00
Lincoln	3	0.7	WIND	<5MGW	<5MGW	1251.00
Lincoln	4	0.7	WIND	<5MGW	<5MGW	1294.00
Lincoln	5	0.7	WIND	<5MGW	<5MGW	1219.00
Lincoln	6	0.7	WIND	<5MGW	<5MGW	1115.00
Lincoln	7	0.7	WIND	<5MGW	<5MGW	1159.00
Lincoln	8	0.7	WIND	<5MGW	<5MGW	1181.00
Lincoln	9	0.7	WIND	<5MGW	<5MGW	1267.00
Lincoln	10	0.7	WIND	<5MGW	<5MGW	1131.00
Lincoln	11	0.7	WIND	<5MGW	<5MGW	1113.00
Lincoln	12	0.7	WIND	<5MGW	<5MGW	1146.00
Lincoln	13	0.7	WIND	<5MGW	<5MGW	1074.00
Lincoln	14	0.7	WIND	<5MGW	<5MGW	1184.00
OTHER RENEWABLES						
PHOTOVOLTAICS, FUEL CELLS						
				2169.0	2262.0	9381273.0
		1950.2	MW TOTAL			
			located in Wisconsin and operated by utility			

GENERATION SUMMARY WORKSHEET
Utility: Wisconsin Public Service Corporation

Form:

FERC Form 1 Page 402						
Plant Name	Unit ID	Generator Nameplate Capacity (MW)	Type or Prime Mover	Summer Capability (MW)	Winter Capability (MW)	Line 12 - Net Generation
Generating Units Operated by others or located outside of Wisconsin						
WPL, Kewaunee		219	NP	218.00	220.00	-1419520.00
MGE, Kewaunee		95	NP	95.00	96.00	-561768.00
Columbia	1	167.6	ST	173.00	175.00	1085972.00
Columbia	2	167.6	ST	170.00	177.00	1165415.00
Edgewater ***	4	105.8	ST	106.00	108.00	573969.00
Castle Rock		5	HY	12.00	12.00	
Petenwell		6.66	HY	12.00	12.00	
***note Edgewater also burned Tire Derived Fuel in 2001 use was 6133.00 tons at a cost of \$152803.83						
				786.0	800.0	844068.0
		138.7	MW TOTAL for all generating units outside of Wisconsin and operated by others less joint plant amounts			

Explanations

FERC Form 1 Total Net Generation on page 401a line 9 is 10,228,048 MW. PSCW Total Net Generation reported is 10,225,341 MW. The difference 2,707 can be attributed to diesel generators leased on a temporary basis.

GENERATION SUMMARY WORKSHEET

Form:

Utility: Wisconsin Public Service Corporation

FERC Form 1 Page 402					
Line 37 - Fuel Burned Primary Fuel	Line 37 - Fuel Burned Secondary Fuel	Line 37 - Fuel Burned Tertiary	Line 38 - Fuel Htg Value Primary Fuel	Line 38 - Fuel Htg Value Secondary Fuel	Line 38 - Fuel Htg Value Tertiary
187481.00	n/a	n/a	33.58	n/a	n/a
81394.00	n/a	n/a	14.57	n/a	n/a
677604.00	104844.00	n/a	8324.00	138875.00	n/a
704881.00	104434.00		8462.00	138875.00	n/a
307089.00	60956.00	n/a	8355.00	138875.00	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
1958449	270234	0			

The following generating units reported changes in summer and/or winter capabilities from the previous year's annual tests exceeding the stated criteria:

Pulliam 7
 Pulliam 8
 Weston 1
 Weston W31 & W32
 W Marinette M31 & M32

These changes are explained briefly as follows:

We run the tests at prevailing ambient conditions during the appropriate season (summer or winter) and correct the results to monthly design temperature conditions as determined by MAIN procedure.

Utility No. 6690	Year Ended December 31, 2001	Form AFP	Copy 1	Page E-40	1
COAL CONTRACT INFORMATION-SPECIFICATION AND COSTS					2
					3
Particulars	(b)	(c)			4
(a)					5
Vendor name	Vendor A	Vendor A			6
Term of agreement (mo/da/yr - mo/da/yr)	01/01/01-12/31/03	01/01/01-12/31/03			7
Plant name	Pulliam	Weston 1&2			8
Total cost of coal delivered	\$ 22,895,847	\$ 7,777,488			9
Total units delivered - 2,000 lb. tons	1,224,330	461,298			10
Avg. Btu's per lb. of coal delivered	8,978	8,757			11
Avg. percent moisture of coal delivered	26.48	27.24			12
Avg. percent sulfur of coal delivered	0.20	0.30			13
Avg. percent ash of coal delivered	4.2	5.7			14
					15
					16
Vendor name	Vendor B	Vendor B			17
Term of agreement (mo/da/yr - mo/da/yr)	1/1/01-12/31/03	1/1/01-12/31/03			18
Plant name	Pulliam	Weston 1&2			19
Total cost of coal delivered	\$ 3,969,329	\$ 1,006,097			20
Total units delivered - 2,000 lb. tons	226,865	52,804			21
Avg. Btu's per lb. of coal delivered	8,790	8,964			22
Avg. percent moisture of coal delivered	27.26	26.51			23
Avg. percent sulfur of coal delivered	0.31	0.20			24
Avg. percent ash of coal delivered	5.3	4.2			25
					26
Vendor name	Vendor C	Vendor C			27
Term of agreement (mo/da/yr - mo/da/yr)	1/1/01-12/31/03	1/1/01-12/31/03			28
Plant name	Pulliam	Weston 1&2			29
Total cost of coal delivered	\$ 688,117	\$ 1,648,882			30
Total units delivered - 2,000 lb. tons	37,529	85,218			31
Avg. Btu's per lb. of coal delivered	8,822	8,787			32
Avg. percent moisture of coal delivered	27.29	26.98			33
Avg. percent sulfur of coal delivered	0.26	0.31			34
Avg. percent ash of coal delivered	5.1	5.6			35
					36
Vendor name	*	Vendor D			37
Term of agreement (mo/da/yr - mo/da/yr)		1/1/01-12/31/03			38
Plant name		Weston 1&2			39
Total cost of coal delivered		\$ 1,306,641			40
Total units delivered - 2,000 lb. tons		74,023			41
Avg. Btu's per lb. of coal delivered		8,789			42
Avg. percent moisture of coal delivered		27.12			43
Avg. percent sulfur of coal delivered		0.33			44
Avg. percent ash of coal delivered		5.7			45
					46
Vendor name		*			47
Term of agreement (mo/da/yr - mo/da/yr)					48
Plant name					49
Total cost of coal delivered					50
Total units delivered - 2,000 lb. tons					51
Avg. Btu's per lb. of coal delivered					52
Avg. percent moisture of coal delivered					53
Avg. percent sulfur of coal delivered					54
Avg. percent ash of coal delivered					55
					56

* Plant received a portion of its 2001 coal requirements from the spot market.

Utility No. 6690 Year Ended December 31, 2001 Form AFP Copy 1 Page E-41				1
COAL CONTRACT INFORMATION-SPECIFICATION AND COSTS (continued)				2
				3
(d)	(e)	(f)	(g)	4
Vendor A	Vendor A	Vendor A		5
6/10/77-12/31/16	1/1/99-12/31/01	1/1/99-12/31/01		6
Weston 3	Columbia 1&2	Edgewater 4		7
\$ 14,136,833	\$ 7,263,519	\$ 3,901,392		8
739,448	415,213	259,249		9
8,778	8,778	8,759		10
27.26	N/A	N/A		11
0.30	0.29	0.30		12
5.5	N/A	N/A		13
(j)	(k)	(l)	(m)	14
Vendor B	*	*		15
1/1/01-12/31/03				16
Weston 3				17
\$ 6,297,491				18
366,051				19
8,777				20
27.34				21
0.29				22
5.5				23
(p)	(q)	(r)	(s)	24
Vendor C				25
1/1/01-12/31/03				26
Weston 3				27
\$ 1,110,563				28
61,076				29
8,997				30
26.35				31
0.19				32
4.1				33
(v)	(w)	(x)	(y)	34
Vendor D				35
1/1/01-12/31/03				36
Weston 3				37
\$ 1,982,495				38
121,403				39
8,781				40
27.29				41
0.3				42
5.4				43
(bb)	(cc)	(dd)	(ee)	44
*				45
				46
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* Plant received a portion of its 2001 coal requirements from the spot market.

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Utility No. 6690	Year Ended December 31, 2000	Form AFP	Copy 1	Page E-63	1
ELECTRIC DISTRIBUTION LINES					2
					3
1. If a utility has available the number of poles, but not miles of pole line, it will be considered satisfactory to determine miles of pole line by multiplying number of poles by average length of span, indicating in a footnote the average span used.					4
2. Urban distribution lines and rural distribution lines are to be reported separately for Wisconsin and for outside the state.					5
3. Urban distribution lines are defined as lines inside corporate limits of incorporated places, lines in urban areas adjacent to such corporate limits, and lines in unincorporated communities with urban characteristics. All pole lines used for urban distribution, including joint distribution and transmission, other joint distribution lines, and joint use of foreign lines are to be reported					6
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					9
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					12
					13
					14
Particulars (a)	Miles of:				15
	Pole line (b)	U.G. conduit (subway) (c)	Buried cable (d)		16
Lines in Wisconsin:					17
Urban distribution lines--primary voltage	1,848.32	19.76	801.80		18
Urban distribution lines--secondary voltage	1,519.55		427.47		19
Rural distribution lines--primary voltage	12,583.19	0.18	2,667.78		20
Rural distribution lines--secondary voltage	1,329.14		181.90		21
Total in Wisconsin	17,280.20	19.94	4,078.95		22
Lines outside the state:					23
Urban distribution lines--primary voltage	50.25	3.80	12.64		24
Urban distribution lines--secondary voltage	47.83		3.71		25
Rural distribution lines--primary voltage	414.70		28.38		26
Rural distribution lines--secondary voltage	32.45		0.24		27
Total outside the state	545.23	3.80	44.97		28
Total lines of utility	17,825.43	23.74	4,123.92		29

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Utility No. 6690		Year Ended December 31, 2001		Form AFP		Copy 1		Page E-66		1	
NAMES OF CITIES, VILLAGES, AND TOWNS										3	
NUMBER OF CUSTOMERS IN EACH SUPPLIED DIRECTLY WITH ELECTRICITY BY REPORTING UTILITY AT END OF YEAR										4	
Report in alphabetical order first, cities, and second, incorporated villages. Next, report										5	
towns in alphabetical order under each county, also listed in alphabetical order. Show										6	
total for each group and for total company.										7	
(CLASS A & B)										8	
Location		Customers end of year		Location		Customers end of year				9	
(a)		(b)		(a)		(b)				10	
RECAPITULATION				VILLAGES (CONT'D)						11	
CITIES		158,421		EGG HARBOR		887				12	
VILLAGES		50,595		EPHRAIM		900				13	
TOWNS		191,911		FENWOOD		74				14	
TOTAL		400,927		FORESTVILLE		247				15	
				FRANCIS CREEK		305				16	
				HILBERT		1				17	
				HOWARD		6,771				18	
				JUNCTION CITY		238				19	
				KELLNERSVILLE		174				20	
				LENA		339				21	
				LUXEMBURG		998				22	
				MARATHON		781				23	
				MARIBEL		168				24	
				MISHICOT		851				25	
				PARK RIDGE		275				26	
				PLOVER		5,029				27	
				POTTER		128				28	
				POUND		209				29	
				PULASKI		195				30	
				REEDSVILLE		569				31	
				ROTHSCHILD		2,299				32	
				SISTER BAY		1,403				33	
				ST. NAZIANZ		377				34	
				STOCKBRIDGE		384				35	
				STRATFORD		7				36	
				SURING		335				37	
				VALDERS		480				38	
				WAUSAUKEE		372				39	
				WESTON		5,776				40	
				WHITELAW		336				41	
				WHITING		791				42	
				WRIGHTSTOWN		937				43	
				TOTAL VILLAGES		50,595				44	
										45	
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Utility No. 6690		Year Ended December 31, 2001		Form AFP		Copy 1		Page E-67		1	
NAMES OF CITIES, VILLAGES, AND TOWNS										2	
NUMBER OF CUSTOMERS IN EACH SUPPLIED DIRECTLY WITH ELECTRICITY BY REPORTING UTILITY AT END OF YEAR										3	
Report in alphabetical order first, cities, and second, incorporated villages. Next, report										4	
towns in alphabetical order under each county, also listed in alphabetical order. Show										5	
total for each group and for total company.										6	
(CLASS A & B)										7	
Location		Customers end of year		Location		Customers end of year				8	
(a)		(b)		(a)		(b)				9	
TOWNS (CONT'D)				FOREST COUNTY						10	
BROWN COUNTY (CONT'D)				ARGONNE		315				11	
NEW DENMARK		654		ARMSTRONG CREEK		437				12	
PITTSFIELD		999		BLACKWELL		86				13	
ROCKLAND		611		CASWELL		135				14	
SCOTT		1,450		CRANDON		456				15	
SUAMICO		3,733		FREEDOM		455				16	
WRIGHTSTOWN		865		HILES		635				17	
		22,608		LAONA		934				18	
CALUMET COUNTY				LINCOLN		1,048				19	
BRILLION		643		NASHVILLE		1,319				20	
BROTHERTOWN		513		WABENO		919				21	
CHARLESTOWN		199				6,739				22	
CHILTON		462		IRON COUNTY						23	
HARRISON		54		SHERMAN		15				24	
RANTOUL		291								25	
STOCKBRIDGE		694		KEWAUNEE COUNTY						26	
WOODVILLE		7		AHNAPEE		460				27	
		2,863		CARLTON		461				28	
DOOR COUNTY				CASCO		479				29	
BAILEYS HARBOR		1,349		FRANKLIN		457				30	
BRUSSELS		520		LINCOLN		386				31	
CLAYBANKS		125		LUXEMBURG		585				32	
EGG HARBOR		1,942		MONTPELIER		569				33	
FORESTVILLE		501		PIERCE		436				34	
GARDNER		1,169		RED RIVER		717				35	
GIBRALTER		1,547		WEST KEWAUNEE		563				36	
JACKSONPORT		811				5,113				37	
LIBERTY GROVE		2,366		LANGLADE COUNTY						38	
NASEWAUPEE		746		ACKLEY		266				39	
SEVASTOPOL		1,410		AINSWORTH		589				40	
STURGEON BAY		18		ANTIGO		752				41	
UNION		609		ELCHO		1,521				42	
		13,113		LANGLADE		444				43	
FLORENCE COUNTY				NEVA		489				44	
FENCE		252		NORWOOD		264				45	
FERN		150		PARRISH		103				46	
FLORENCE		37		PECK		208				47	
HOMESTEAD		26		POLAR		74				48	
		465		PRICE		138				49	
FOND DU LAC COUNTY				ROLLING		657				50	
ELDORADO		24		SUMMIT		129				51	
FRIENDSHIP		5		UPHAM		946				52	
ROSENDALE		10		VILAS		160				53	
		39		WOLF RIVER		273				54	
						7,013				55	
										56	
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										60	

Utility No. 6690		Year Ended December 31, 2001		Form AFP		Copy 1		Page E-68		1	
NAMES OF CITIES, VILLAGES, AND TOWNS										2	
NUMBER OF CUSTOMERS IN EACH SUPPLIED DIRECTLY WITH ELECTRICITY BY REPORTING UTILITY AT END OF YEAR										3	
Report in alphabetical order first, cities, and second, incorporated villages. Next, report										4	
towns in alphabetical order under each county, also listed in alphabetical order. Show										5	
total for each group and for total company.										6	
(CLASS A & B)										7	
Location		Customers end of year		Location		Customers end of year				8	
(a)		(b)		(a)		(b)				9	
LINCOLN COUNTY				MARATHON COUNTY (CONT'D)						10	
BIRCH		283		ELDERON		99				11	
BRADLEY		2,150		EMMET		337				12	
CORNING		370		FRANKFORT		48				13	
HARDING		212		GREEN VALLEY		145				14	
HARRISON		864		GUENTHER		48				15	
KING		904		HALSEY		91				16	
MERRILL		1,413		HAMBURG		371				17	
PINE RIVER		841		HARRISON		191				18	
ROCK FALLS		441		HEWITT		246				19	
RUSSELL		398		KNOWLTON		849				20	
SCHLEY		462		KRONENWETTER		2,269				21	
SCOTT		614		MAINE		1,057				22	
SKANAWAN		248		MARATHON		467				23	
SOMO		46		MOSINEE		921				24	
TOMAHAWK		149		NORRIE		86				25	
WILSON		368		PLOVER		106				26	
		9,763		REID		535				27	
MANITOWOC COUNTY				RIB FALLS		387				28	
CATO		678		RIB MOUNTAIN		3,197				29	
CENTERVILLE		156		RIETBROCK		275				30	
COOPERSTOWN		572		RINGLE		562				31	
EATON		340		STETTIN		1,094				32	
FRANKLIN		554		TEXAS		741				33	
GIBSON		635		WAUSAU		1,005				34	
KOSSUTH		1,029		WESTON		184				35	
LIBERTY		605		WIEN		209				36	
MANITOWOC		453				17,964				37	
MANITOWOC RAPIDS		1,036		MARINETTE COUNTY						38	
MAPLE GROVE		363		AMBERG		905				39	
MEEME		485		ATHELSTANE		986				40	
MISHICOT		584		BEAVER		396				41	
NEWTON		1,026		BEECHER		931				42	
ROCKLAND		482		DUNBAR		803				43	
SCHLESWIG		410		GOODMAN		746				44	
TWO CREEKS		240		GROVER		752				45	
TWO RIVERS		898		LAKE		854				46	
		10,546		MIDDLE INLET		830				47	
MARATHON COUNTY				NIAGARA		23				48	
BERGEN		308		PEMBINE		934				49	
BERLIN		403		PESHTIGO		1,983				50	
BEVENT		166		PORTERFIELD		1,048				51	
CASSEL		342		POUND		319				52	
CLEVELAND		485		SILVER CLIFF		1,022				53	
DAY		15		STEPHENSON		4,240				54	
EASTON		463		WAGNER		614				55	
EAU PLEINE		262		WAUSAUKEE		1,073				56	
						18,459				57	

Utility No. 6690		Year Ended December 31, 2001		Form AFP		Copy 1		Page E-69		1	
NAMES OF CITIES, VILLAGES, AND TOWNS										2	
NUMBER OF CUSTOMERS IN EACH SUPPLIED DIRECTLY WITH ELECTRICITY BY REPORTING UTILITY AT END OF YEAR										3	
Report in alphabetical order first, cities, and second, incorporated villages. Next, report										4	
towns in alphabetical order under each county, also listed in alphabetical order. Show										5	
total for each group and for total company.										6	
(CLASS A & B)										7	
Location		Customers end of year		Location		Customers end of year				8	
(a)		(b)		(a)		(b)				9	
<u>MENOMINEE COUNTY, MICHIGAN</u>				<u>ONEIDA COUNTY (CONT'D)</u>						10	
DAGGETT		208		PIEHL		81				11	
HOLMES		38		PINE LAKE		1,665				12	
INGALLSTON		620		SCHOEPKE		577				13	
LAKE		47		STELLA		377				14	
MELLEN		698		SUGAR CAMP		1,516				15	
MENOMINEE		1,967		THREE LAKES		3,118				16	
NADEAU		55		WOODBORO		734				17	
STEPHENSON		336		WOODRUFF		1,819				18	
		3,969				25,711				19	
<u>OCONTO COUNTY</u>				<u>OUTAGAMIE COUNTY</u>						20	
ABRAMS		281		BUCHANAN		12				21	
BAGLEY		100		FREEDOM		8				22	
BRAZEAU		58		KAUKAUNA		25				23	
BREED		480		ONEIDA		132				24	
CHASE		631		SEYMOUR		6				25	
DOTY		766				183				26	
GILLETT		5		<u>PORTAGE COUNTY</u>						27	
HOW		100		ALBAN		8				28	
LAKEWOOD		1,472		ALMOND		211				29	
LENA		68		AMHERST		4				30	
LITTLE RIVER		400		BELMONT		211				31	
LITTLE SUAMICO		1,086		BUENA VISTA		570				32	
MAPLE VALLEY		259		CARSON		447				33	
MORGAN		80		DEWEY		127				34	
MOUNTAIN		1,293		GRANT		22				35	
OCONTO		258		EAU PLEINE		319				36	
OCONTO FALLS		74		HULL		2,299				37	
PENSAUKEE		239		LANARK		305				38	
RIVERVIEW		1,563		LINWOOD		472				39	
SPRUCE		409		NEW HOPE		5				40	
TOWNSEND		1,729		PINE GROVE		549				41	
		11,351		PLOVER		1,005				42	
<u>ONEIDA COUNTY</u>				SHARON		386				43	
CASSIAN		1,111		STOCKTON		182				44	
CRESCENT		1,285				7,122				45	
ENTERPRISE		410		<u>SHAWANO COUNTY</u>						46	
HAZELHURST		1,162		ANIWA		8				47	
LAKE TOMAHAWK		1,109		HUTCHINS		4				48	
LITTLE RICE		447				12				49	
LYNNE		19		<u>VILAS COUNTY</u>						50	
MINOCQUA		4,780		ARBOR VITAE		2,628				51	
MONICO		235		BOULDER JUNCTION		1,270				52	
NEWBOLD		2,290		CLOVERLAND		991				53	
NOKOMIS		1,123		CONOVER		25				54	
PELICAN		1,853		LAC DU FLAMBEAU		2,981				55	
				LAND O LAKES		127				56	

Utility No. 6690	Year Ended December 31, 2001	Form AFP	Copy 1	Page E-70	1
<p align="center">NAMES OF CITIES, VILLAGES, AND TOWNS</p> <p>NUMBER OF CUSTOMERS IN EACH SUPPLIED DIRECTLY WITH ELECTRICITY BY REPORTING UTILITY AT END OF YEAR</p> <p>Report in alphabetical order first, cities, and second, incorporated villages. Next, report towns in alphabetical order under each county, also listed in alphabetical order. Show total for each group and for total company.</p> <p align="right">(CLASS A & B)</p>					2
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Location	Customers end of year		Location	Customers end of year	9
(a)	(b)		(a)	(b)	10
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					12
<u>VILAS COUNTY (CONT'D)</u>					13
LINCOLN	2,061				14
PLUM LAKE	788				15
PRESQUE ISLE	256				16
ST. GERMAIN	2,379				17
WASHINGTON	1,567				18
	15,073				19
<u>WAUPACA COUNTY</u>					20
DAYTON	1,270				21
FARMINGTON	1,825				22
LIND	10				23
ROYALTON	22				24
SAINT LAWRENCE	21				25
WAUPACA	566				26
	3,714				27
<u>WAUSHARA COUNTY</u>					28
PLAINFIELD	1				29
SAXEVILLE	1				30
	2				31
<u>WINNEBAGO COUNTY</u>					32
ALGOMA	2,342				33
BLACK WOLF	1,173				34
CLAYTON	1,273				35
MENASHA	37				36
NEENAH	27				37
NEKIMI	826				38
NEPEUSKUN	14				39
OMRO	3				40
OSHKOSH	1,718				41
UTICA	535				42
VINLAND	916				43
WINCHESTER	626				44
WINNECONNE	584				45
	10,074				46
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Utility No. 6690	Year ended December 31, 2001	Form AGP	Copy 1	Page G-1	1
NAMES OF CITIES, VILLAGES, AND TOWNS					2
NUMBER OF CUSTOMERS IN EACH SUPPLIED DIRECTLY WITH GAS BY REPORTING UTILITY AT END OF YEAR					3
Report in alphabetical order, by county, first, each city, second, each incorporation village, and third, each					4
town in which the reporting utility has obtained Public Service Commission authorization to provide natural gas					5
service and in which the reporting utility has in place natural gas facilities and has provided or is currently					6
providing natural gas service. Indicate the number of customers served in each municipality at the end of the					7
year and tabulate the number of customers served in each county. Tabulate the total number of customers served					8
by the company.					9
(CLASS A & B)					10
Location	Customers end of year		Location	Customers end of year	11
(a)	(b)		(a)	(b)	12
<u>BROWN COUNTY</u>					13
CITIES:			<u>DOOR COUNTY (CONT'D)</u>		14
DE PERE	7,312		GARDNER	133	15
GREEN BAY	37,210		NASEWAUPEE	387	16
VILLAGES:			SEVASTOPOL	354	17
ALLOUEZ	5,490		STURGEON BAY	8	18
ASHWAUBENON	6,456		UNION	162	19
DENMARK	734			5,467	20
HOWARD	5,390		<u>FOND DU LAC COUNTY</u>		21
WRIGHTSTOWN	750		VILLAGES:		22
TOWNS:			MOUNT CALVARY	160	23
BELLEVUE	4,315		ST. CLOUD	114	24
EATON	121		TOWNS:		25
GLENMORE	8		CALUMET	213	26
GREEN BAY	504		FOREST	7	27
HOBART	1,661		FRIENDSHIP	3	28
HOLLAND	14		MARSHFIELD	110	29
HUMBOLDT	256		OSCEOLA	200	30
LAWRENCE	611			807	31
LEDGEVIEW	1,129		<u>FOREST COUNTY</u>		32
MORRISON	147		CITIES:		33
NEW DENMARK	116		CRANDON	829	34
PITTSFIELD	555		TOWNS:		35
ROCKLAND	206		ARGONNE	119	36
SCOTT	1,158		BLACKWELL	38	37
SUAMICO	3,050		CRANDON	31	38
WRIGHTSTOWN	379		HILES	229	39
	77,572		LAONA	500	40
<u>CALUMET COUNTY</u>			LINCOLN	48	41
CITIES:			WABENO	532	42
BRILLION	1,141			2,326	43
CHILTON	1,489		<u>KEWAUNEE COUNTY</u>		44
KIEL	164		CITIES:		45
NEW HOLSTEIN	1,285		ALGOMA	1,522	46
VILLAGES:			KEWAUNEE	1,175	47
HILBERT	450		VILLAGES:		48
POTTER	99		CASCO	232	49
STOCKBRIDGE	201		LUXEMBURG	831	50
TOWNS:			TOWNS:		51
BRILLION	331		AHNAPEE	16	52
BROTHERTOWN	225		CASCO	62	53
CHARLESTOWN	97		FRANKLIN	77	54
CHILTON	67		LUXEMBURG	126	55
HARRISON	49		MONTPELIER	100	56
NEW HOLSTEIN	191		PIERCE	153	57
RANTOUL	25		RED RIVER	204	58
STOCKBRIDGE	203		WEST KEWAUNEE	31	59
WOODVILLE	12			4,529	60
	6,029		<u>LANGLADE COUNTY</u>		61
<u>DOOR COUNTY</u>			VILLAGES:		62
CITIES:			WHITE LAKE	122	63
STURGEON BAY	4,058		TOWNS:		64
VILLAGES:			ELCHO	531	65
FORESTVILLE	195		EVERGREEN	50	66
TOWNS:			POLAR	28	67
BRUSSELS	85		UPHAM	289	68
FORESTVILLE	85		WOLF RIVER	95	69
				1,115	70
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					72

Utility No. 6690	Year ended December 31, 2001	Form AGP	Copy 1	Page G-2	1
NAMES OF CITIES, VILLAGES, AND TOWNS					2
NUMBER OF CUSTOMERS IN EACH SUPPLIED DIRECTLY WITH GAS BY REPORTING UTILITY AT END OF YEAR					3
Report in alphabetical order, by county, first, each city, second, each incorporation village, and third, each town in which the reporting utility has obtained Public Service Commission authorization to provide natural gas service and in which the reporting utility has in place natural gas facilities and has provided or is currently providing natural gas service. Indicate the number of customers served in each municipality at the end of the year and tabulate the number of customers served in each county. Tabulate the total number of customers served by the company.					4
(CLASS A & B)					10
Location	Customers end of year	Location	Customers end of year		11
(a)	(b)	(a)	(b)		12
					13
					14
<u>LINCOLN COUNTY</u>		<u>MARATHON COUNTY (CONTD)</u>			15
CITIES:		ROTHSCHILD	1,799		16
MERRILL	3,860	WESTON	4,285		17
TOMAHAWK	1,554	TOWNS:			18
TOWNS:		BERGEN	50		19
BIRCH	1	CASSEL	46		20
BRADLEY	1,017	EASTON	2		21
KING	269	ELDERSON	53		22
MERRILL	784	GUENTHER	2		23
PINE RIVER	212	KNOWLTON	611		24
SCOTT	128	KRONENWETTER	1,665		25
TOMAHAWK	24	MAINE	436		26
WILSON	0	MARATHON	13		27
	7,849	MOSINEE	496		28
<u>MANITOWOC COUNTY</u>		NORRIE	44		29
CITIES:		REID	120		30
KIEL	1,176	RIB FALLS	48		31
MANITOWOC	13,734	RIB MOUNTAIN	2,681		32
TWO RIVERS	5,074	RIETBROCH	36		33
VILLAGES:		RINGLE	169		34
CLEVELAND	560	STETTIN	537		35
FRANCIS CREEK	262	TEXAS	149		36
KELLNERSVILLE	161	WAUSAU	349		37
MARIBEL	140	WESTON	69		38
MISHICOT	573	WIEN	30		39
REEDSVILLE	469				40
ST. NAZIANZ	301			31,802	41
VALDERS	406	<u>MARINETTE COUNTY</u>			42
WHITELAW	296	CITIES:			43
TOWNS:		MARINETTE	4,969		44
CATO	143	PESHTIGO	1,298		45
CENTERVILLE	15	VILLAGES:			46
COOPERSTOWN	70	COLEMAN	338		47
EATON	6	CRIVITZ	405		48
FRANKLIN	46	POUND	156		49
KOSSUTH	452	WAUSAUKEE	202		50
LIBERTY	148	TOWNS:			51
MANITOWOC	385	BEAVER	31		52
MANITOWOC RAPIDS	761	GOODMAN	188		53
MAPLE GROVE	39	GROVER	11		54
MEEME	218	LAKE	153		55
MISHICOT	100	MIDDLE INLET	99		56
NEWTON	663	PEMBINE	1		57
ROCKLAND	109	PESHTIGO	1,288		58
SCHLESWIG	273	PORTERFIELD	347		59
TWO RIVERS	565	POUND	130		60
	27,145	STEPHENSON	552		61
		WAUSAUKEE	52		62
				10,220	63
<u>MARATHON COUNTY</u>		<u>MENOMINEE COUNTY, MICH</u>			64
CITIES:		CITIES:			65
MOSINEE	1,599	MENOMINEE, MICH	4,238		66
SCHOFIELD	1,034	TOWNS:			67
WAUSAU	14,116	INGALLSTON	97		68
VILLAGES:		MENOMINEE	955		69
BROKAW	49			5,290	70
EDGAR	530				71
HATLEY	212				72
MARATHON	572				

Utility No. 6690	Year ended December 31, 2001	Form AGP	Copy 1	Page G-2A	1
NAMES OF CITIES, VILLAGES, AND TOWNS					2
NUMBER OF CUSTOMERS IN EACH SUPPLIED DIRECTLY WITH GAS BY REPORTING UTILITY AT END OF YEAR					3
Report in alphabetical order, by county, first, each city, second, each incorporation village, and third, each town in which the reporting utility has obtained Public Service Commission authorization to provide natural gas service and in which the reporting utility has in place natural gas facilities and has provided or is currently providing natural gas service. Indicate the number of customers served in each municipality at the end of the year and tabulate the number of customers served in each county. Tabulate the total number of customers served by the company.					4
(CLASS A & B)					5
Location	Customers end of year	Location	Customers end of year		6
(a)	(b)	(a)	(b)		7
<u>OCONTO COUNTY</u>		<u>PORTAGE COUNTY</u>			8
CITIES:		CITIES:			9
OCONTO	1,857	STEVENS POINT	8,221		10
VILLAGES:		VILLAGES:			11
LENA	267	ALMOND	113		12
SURING	254	JUNCTION CITY	186		13
TOWNS:		PARK RIDGE	248		14
ABRAMS	128	PLOVER	3,702		15
BAGLEY	79	ROSHOLT	166		16
BRAZEAU	605	WHITING	654		17
BREED	76	TOWNS:			18
CHASE	6	ALBAN	48		19
DOTY	156	ALMOND	18		20
HOW	1	BUENA VISTA	38		21
LAKEWOOD	644	CARSON	55		22
LENA	42	DEWEY	109		23
LITTLE RIVER	39	EAU PLEINE	86		24
LITTLE SUAMICO	779	HULL	1,771		25
MAPLE VALLEY	77	LINWOOD	44		26
MOUNTAIN	512	PINE GROVE	102		27
OCONTO	100	PLOVER	709		28
PENSAUKEE	7	SHARON	188		29
RIVERVIEW	643	STOCKTON	460		30
SPRUCE	182		16,918		31
TOWNSEND	774	<u>SHAWANO COUNTY</u>			32
	7,228	VILLAGES:			33
<u>ONEIDA COUNTY</u>		BIRNAMWOOD	285		34
CITIES:		ELAND	83		35
RHINELANDER	3,403	TIGERTON	306		36
TOWNS:		WITTENBERG	456		37
CASSIAN	6	TOWNS:			38
CRESCENT	765	ANIWA	9		39
ENTERPRISE	159	BIRNAMWOOD	36		40
HAZELHURST	210	FAIRBANKS	20		41
LAKE TOMAHAWK	301	LESSOR	43		42
MINOCQUA	2,253	MAPLE GROVE	27		43
MONICO	105	MORRIS	1		44
NEWBOLD	868	NAVARINO	23		45
NOKOMIS	632	WITTENBERG	113		46
PELICAN	1,264		1,402		47
PINE LAKE	1,196	<u>SHEBOYGAN COUNTY</u>			48
SCHOEPKE	231	CITIES:			49
STELLA	147	PLYMOUTH	2,979		50
SUGAR CAMP	459	SHEBOYGAN	20,129		51
THREE LAKES	1,288	SHEBOYGAN FALLS	2,729		52
WOODBORO	219	VILLAGES:			53
WOODRUFF	950	ELKHART LAKE	604		54
	14,456	GLENBEULAH	158		55
<u>OUTAGAMIE COUNTY</u>		HOWARDS GROVE	1,024		56
VILLAGES:		KOHLER	882		57
NICHOLS	39	TOWNS:			58
TOWNS:		GREENBUSH	109		59
CICERO	22	HERMAN	191		60
KAUKAUNA	50	LIMA	124		61
ONEIDA	649	MITCHELL	1		62
SEYMOUR	17	MOSEL	181		63
	777	PLYMOUTH	622		64
		RHINE	470		65

Utility No. 6690	Year ended December 31, 2001	Form AGP	Copy 1	Page G-3	1
GAS OPERATING EXPENSES					2
					3
	Wisconsin	Other	Total		4
Particulars	Jurisdictional	Jurisdictional	Operations		5
(a)	Operations	Operations	(d)		6
	(b)	(c)			7
OPERATING EXPENSES					8
Manufactured gas production expenses (700-742)					9
Purchased gas expenses (804-813)	\$ 226,215,962	\$ 4,326,080	\$ 230,542,042		10
Total production expenses	\$ 226,215,962	\$ 4,326,080	\$ 230,542,042		11
Storage expenses (840-848.3)	\$ -	\$ -	\$ -		12
Transmission expenses (850-867)	-	-	-		13
Distribution expenses (870-894)	17,763,448	302,606	18,066,054		14
Customer accounts expenses (901-905)	9,751,181	180,448	9,931,629		15
Customer service expenses (909-912)	12,291,906	178,104	12,470,010		16
Sales promotion expenses (915-918)	127,107	2,632	129,739		17
Administrative and general expenses (920-935)	11,694,235	221,448	11,915,683		18
Total operation and maintenance	\$ 277,843,839	\$ 5,211,318	\$ 283,055,157		19
Depreciation expense (403)	\$ 11,543,399	\$ 176,090	\$ 11,719,489		20
Amortization limited-term utility investment (404)	496,312	8,587	\$ 504,899		21
Amortization of other utility plant (405)	-	-	-		22
Amortization utility plant acquisition adjustment (406)	-	-	-		23
Amortization of property losses (407)	-	-	-		24
Taxes other than income taxes (408.1)	4,538,317	79,544	4,617,861		25
Income taxes - Current (409.1)	1,882,470	275,832	2,158,302		26
Income taxes - Deferred (410.1)	4,034,960	(196,168)	3,838,792		27
Investment tax credits, deferred (412.1)	(146,657)	(2,639)	(149,296)		28
Investment tax credits, restored (412.2)					29
Total operating expenses	\$ 300,192,640	\$ 5,552,564	\$ 305,745,204		30

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Utility No. 6690		Year ended December 31, 2001	Form AGP	Copy 1	Page G-4	1
						2
OPERATING REVENUES FROM NATURAL GAS UTILITY						3
1. Report data by rate schedule (including unbilled revenues and therms), classified between space heating and non-space heating customers. Customer counts are based on the average number of meters in service - using 12 month end figures. Where meters are combined for billing purposes, each combined group of meters counts as one customer.						4
2. For industrial interruptible sales, report data by priority of interruption.						5
3. Report all data for transportation customers even if they are already included in Accounts 480-484. Classify these by rate schedule in the same detail as reported in Accounts 480-484.						6
4. For the remaining other operating revenues, report details of major items and then group the remaining items in each account. Report the name of lessee and description of property for major items of rent revenue.						7
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Utility No. 6690		Year ended December 31, 2001	Form AGP	Copy 1	Page G-5	1
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Utility No. 6690	Year ended December 31, 2001	Form AGP	Copy 1	Page G-7	1
GAS OPERATION AND MAINTENANCE EXPENSES					2
					3
Particulars	Total	Labor	Other		4
(a)	Amount	Expense	Expense		5
	(b)	(c)	(d)		6
MANUFACTURED GAS PRODUCTION EXPENSES					7
(List applicable prescribed accounts)					8
					9
Steam Production Expenses					10
Steam Production Expenses - operation					11
Steam Production Expenses - maintenance					12
Steam Production Expenses - transferred credit					13
	\$ -	\$ -	\$ -		14
Mfg Gas Production Exp (Liquefied Gas Prod)					15
Oper supervision & engineering (710)					16
Steam Expenses (711)					17
Other power expenses (712)					18
Liquefied petroleum gas exp (717)					19
Liquefied petroleum gas (728)					20
Misc production expenses (735)					21
Maintenance supervision & engineering (740)					22
Maintenance of structures & improvements (741)					23
Maintenance of production equipment (742)					24
	\$ -	\$ -	\$ -		25
					26
					27
					28
					29
					30
					31
					32
					33
					34
Total manufactured gas production expenses	\$ -	\$ -	\$ -		35
					36
					37
					38
					39
					40
					41
					42
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					44
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G-8 Utility No. 6690 Year ended December 31, 2001 Form AGP Copy 1 Page G-8				1
				2
GAS OPERATION AND MAINTENANCE EXPENSES (Cont.)				3
Particulars	Total	Labor	Other	4
(a)	Amount	Expense	Expense	5
	(b)	(c)	(d)	6
PURCHASED GAS EXPENSES				7
Natural gas city gate purchases (804)	\$ 230,542,041	\$ 208,903	\$ 230,333,138	8
Other gas purchases (805)				9
Purchased gas expenses (807)				10
Gas withdrawn from stor.--Debit (808.1)				11
Gas delivered to stor.--Credit (808.2)				12
Gas used for other ut. op.--Cr. (812)				13
Other gas supply expenses (813)		-	-	14
Total purchased gas expenses	\$ 230,542,041	\$ 208,903	\$ 230,333,138	15
STORAGE EXPENSES				16
Operation supervision and eng. (840)				17
Operation labor and expenses (841)				18
Rents (842)				19
Fuel (842.1)				20
Power (842.2)				21
Gas losses (842.3)				22
Maint. supervision and eng. (843.1)				23
Maint. of struct. & improv. (843.2)				24
Maintenance of gas holders (843.3)				25
Maint. of purification equip. (843.4)				26
Maint. of liquefaction equip. (843.5)				27
Maint. of vapor. equip. & other (843.6-843.9)				28
Total storage expenses	\$ -	\$ -	\$ -	29
TRANSMISSION EXPENSES				30
Operation supervision and eng. (850)				31
Sys. control & load dispatching (851)				32
Communications system expenses (852)				33
Compressor stat. labor & expen. (853)				34
Gas for compressor station fuel (854)				35
Other fuel & power for com. sta. (855)				36
Mains expenses (856)				37
Measuring & reg. stat. expenses (857)				38
Trans. & comp. of gas by others (858)				39
Other expenses (859)				40
Rents (860)				41
Maint. supervision & engineer. (861)				42
Maint. of struct. & improv. (862)				43
Maintenance of mains (863)				44
Maint. of compr. stat. equip. (864)				45
Maint. of meas. & reg. st. eq. (865)				46
Maint. of communication equip. (866)				47
Maintenance of other equipment (867)				48
Total transmission expenses	\$ -	\$ -	\$ -	49
DISTRIBUTION EXPENSES				50
Operation supervision & engin. (870)	\$ 2,183,559	\$ 1,946,969	\$ 236,590	51
Distribution load dispatching (871)	295,076	69,009	226,067	52
Compressor stat. labor & expen. (872)	-	-	-	53
Compressor station fuel & power (873)	-	-	-	54
Mains and services expenses (874)	2,565,647	1,566,194	999,453	55
Meas. & reg. stat. expen.--Gen. (875)	1,857,789	505,333	1,352,456	56
Meas. & reg. stat. expen.--Ind. (876)	-	-	-	57
Subtotal--dist. exp.--carried forward	\$ 6,902,071	\$ 4,087,505	\$ 2,814,566	58

Utility No. 6690	Year ended December 31, 2001	Form AGP	Copy 1	Page G-9	1
GAS OPERATION AND MAINTENANCE EXPENSES (Cont.)					2
					3
Particulars	Total	Labor	Other		4
(a)	Amount	Expense	Expense		5
	(b)	(c)	(d)		6
dist. exp. (Amount brought forward)	\$ 6,902,071	\$ 4,087,505	\$ 2,814,566		7
Meas. & reg. sta. ex.-City gate (877)	-	-	-		8
Meter & house regulator expenses (878)	1,635,605	1,375,766	259,839		9
Customer installations expenses (879)	-	-	-		10
Other expenses (880)	5,329,266	3,916,830	1,412,436		11
Rents (881)	9,094	5,270	3,824		12
Maint. supervision & eng. (885)	204,588	139,943	64,645		13
Maint. of struct. & improv. (886)	78,506	35,015	43,491		14
Maintenance of mains (887)	1,331,122	849,221	481,901		15
Maint. of compres. stat. equip. (888)	-	-	-		16
Maint. of meas. & reg. st. eq.-Gen. (889)	251,213	137,628	113,585		17
Maint. of meas. & reg. st. eq.-In. (890)	-	-	-		18
Maint. of meas. & reg. st. eq.-City (891)	-	-	-		19
Maintenance of services (892)	1,488,288	858,018	630,270		20
Maint. of meters and house reg. (893)	836,302	605,542	230,760		21
Maintenance of other equipment (894)	-	-	-		22
Total distribution expenses	\$ 18,066,055	\$ 12,010,738	\$ 6,055,317		23
CUSTOMER ACCOUNTS EXPENSES					24
Supervision (901)	\$ 523,878	\$ 434,620	\$ 89,258		25
Meter reading expenses (902)	1,928,010	1,549,863	378,147		26
Customer records & collect. exp. (903)	3,671,846	2,701,601	970,245		27
Uncollectible accounts (904)	2,236,006	-	2,236,006		28
Miscell. customer accts. expen. (905)	1,571,888	947,259	624,629		29
Total customer accts. expenses	\$ 9,931,628	\$ 5,633,343	\$ 4,298,285		30
CUSTOMER SERVICE EXPENSES					31
Supervision (907)	\$ -	\$ -	\$ -		32
Customer assistance expenses (908)	11,110,237	1,462,710	9,647,527		33
Informational advertising expenses (909)	694,890	304,977	389,913		34
Miscell. customer accts. expen. (910)	664,884	430,664	234,220		35
Total customer service expenses	\$ 12,470,011	\$ 2,198,351	\$ 10,271,660		36
SALES PROMOTION EXPENSES					37
Supervision (911)	\$ -	\$ -	\$ -		38
Demonstrating & selling expenses (912)	129,739	52,498	77,241		39
Advertising expenses (913)	-	-	-		40
Miscell. sales expenses (916)	-	-	-		41
Total sales promotion expenses	\$ 129,739	\$ 52,498	\$ 77,241		42
GENERAL EXPENSES					43
Administrative and general salaries (920)	\$ 5,677,229	\$ 5,803,515	\$ (126,286)		45
Office supplies and expenses (921)	1,811,689	311,097	1,500,592		46
Admin. expenses transferred-cr. (922)	-	-	-		47
Outside services employed (923)	1,038,260	-	1,038,260		48
Property insurance (924)	236,275	-	236,275		49
Injuries and damages (925)	732,700	71,720	660,980		50
Employee pensions and benefits (926)	2,114,592	70,087	2,044,505		51
Regulatory commission expenses (928)	240,635	-	240,635		52
Duplicate charges-cr. (929)	(1,146,695)	-	(1,146,695)		53
Instit. or goodwill advert. (930.1)	249,170	109,710	139,460		54
Miscellaneous general expense (930.2)	481,527	-	481,527		55
Rents (931)	46,693	-	46,693		56
Maintenance of general plant (935)	433,609	111,013	322,596		57
Total administ. & gen. expenses	\$ 11,915,684	\$ 6,477,142	\$ 5,438,542		58
Total gas operat. & maint. expenses	\$ 283,055,157	\$ 26,580,975	\$ 256,474,183		59

G-8	Utility No. 6690	Year ended December 31, 2001	Form AGP	Copy 1	Page G-8 Supplemental	1
Detail of Natural Gas City Gate Purchases, Account 804						2
						3
Particulars	Total	Labor	Other			4
(a)	Amount	Expense	Expense			5
	(b)	(c)	(d)			6
PURCHASED GAS EXPENSES						7
Wages and Salaries (804.11)	\$ 208,903	\$ 208,903	\$ -			8
Supplies and Expenses (804.12)	43,824	-	43,824			9
Miscellaneous Purchased Gas Expenses (804.13)	110,280	-	110,280			10
Gas Contract Reservation Fees (804.21)	6,835,954	-	6,835,954			11
Gas Contract Commodity Costs (804.22)	108,215,065	-	108,215,065			12
Spot Gas Commodity Costs (804.23)	99,869,965	-	99,869,965			13
Other Gas Purchases (804.24)	11,201,100	-	11,201,100			14
Gas Surcharges (804.25)	-	-	-			15
Financial Instruments Expenses (804.26)	-	-	-			16
Gas Purchase Miscellaneous Expenses (804.27)	-	-	-			17
Purchased Gas Sold-Credit (804.32)	(18,041,611)	-	(18,041,611)			18
Gas Commodity Cost Transferred to Storage-Credit (804.33)	(59,240,316)	-	(59,240,316)			19
Gas Commodity Utility Operations-Credit (804.34)	-	-	-			20
Gas Used for Transmission Pumping and Compression-Credit (804.35)	-	-	-			21
Total purchased gas expenses	\$ 149,203,164	\$ 208,903	\$ 148,994,261			22
TRANSMISSION EXPENSES						23
Transmission Contract Reservation Fees (804.41)	\$ 17,420,158	\$ -	\$ 17,420,158			24
Commodity Transmission Fees (804.42)	663,768	-	663,768			25
Gas Transmission Surcharges (804.43)	443,958	-	443,958			26
Gas Transmission Fuel Expenses (804.44)	6,170,022	-	6,170,022			27
No-notice Service Expenses (804.45)	2,471,931	-	2,471,931			28
Other Transmission Fees and Expenses (804.46)	12,358	-	12,358			29
Miscellaneous Transmission Expenses (804.48)	-	-	-			30
Penalties, Unauthorized Use and Overrun, Utility (804.49)	37,240	-	37,240			31
Penalties, Unauthorized Use and Overrun, End-User (804.51)	-	-	-			32
Transmission Services Sold-Credit (804.52)	(1,813,944)	-	(1,813,944)			33
Gas Transmission Expenses Transferred to Storage-Credit (804.53)	(1,939,226)	-	(1,939,226)			34
Gas Transmission Expenses Used in Utility Operations-Credit (804.54)	-	-	-			35
Total transmission expenses	\$ 23,466,265	\$ -	\$ 23,466,265			36
STORAGE EXPENSES						37
Storage Reservation Fees (804.61)	\$ 8,900,943	\$ -	\$ 8,900,943			38
Storage Gas Withdrawn from Storage-Debit (804.62) *	50,423,082	-	50,423,082			39
Storage Penalties (804.63)	-	-	-			40
Storage Capacity Released or Sold (804.72)	(1,393,833)	-	(1,393,833)			41
Total Storage Expenses	\$ 57,930,192	\$ -	\$ 57,930,192			42
Total Expenses - Account 804 - Excl Pipeline Refunds	\$ 230,599,621	\$ 208,903	\$ 230,390,718			43
Pipeline Refunds (804.06)	(57,580)	-	(57,580)			44
Total Expenses - Account 804	\$ 230,542,041	\$ 208,903	\$ 230,333,138			45
						46
						47
* Includes \$121,187 storage withdrawal fees						48
expensed directly to Account 804.62						49
						50
						51
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* Includes \$121,187 storage withdrawal fees
expensed directly to Account 804.62

Name of Respondent	This report is:	Date of Report	Year of Report	1
	(1) <input checked="" type="checkbox"/> An Original			2
Wisconsin Public Service Corp.	(2) <input type="checkbox"/> A Resubmission	March 31, 2001	December 31, 2001	3
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)				4
				5
				6
1. Report below the original cost of gas plant in service according to the prescribed accounts. 2. In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Completed Construction Not Classified-Gas. 3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year. 4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts. 5. Classify Account 106 according to prescribed accounts		on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions or prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals		7
				8
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				18
				19
				20
Account	Balance at Beginning of Year	Additions		21
(a)	(b)	(c)		22
				23
				24
1. Intangible Plant				25
301 Organization	\$ -	\$ -		26
302 Franchises and Consents	-	-		27
303 Miscellaneous Intangible Plant	-	11,057.00		28
TOTAL Intangible Plant	\$ -	\$ 11,057.00		29
2. Manufactured Gas Production Plant				30
304 Land and Land Rights	\$ -	\$ -		31
305 Structures and Improvements	-	-		32
306 Boiler Plant Equipment	-	-		33
307 Other Power Equipment	-	-		34
308 Coke Ovens	-	-		35
309 Producer Gas Equipment	-	-		36
310 Water Gas Generating Equipment	-	-		37
311 Liquefied Petroleum Gas Equipment	-	-		38
312 Oil Gas Generating Equipment	-	-		39
313 Generating Equipment - Other Processes	-	-		40
314 Coal, Coke and Ash Handling Equipment	-	-		41
315 Catalytic Cracking Equipment	-	-		42
316 Other Reforming Equipment	-	-		43
317 Purification Equipment	-	-		44
318 Residual Refining Equipment	-	-		45
319 Gas Mixing Equipment	-	-		46
320 Other Equipment	-	-		47
TOTAL Manufactured Gas Production Plant	\$ -	\$ -		48
Other Storage Plant				49
360 Land and Land Rights	\$ -	\$ -		50
361 Structures and Improvements	-	-		51
362 Gas Holders	-	-		52
363 Purification Equipment	-	-		53
363.1 Liquefaction Equipment	-	-		54
363.2 Vaporizing Equipment	-	-		55
363.3 Compressor Equipment	-	-		56
363.4 Meas. and Reg. Equipment	-	-		57
363.5 Other Equipment	-	-		58
TOTAL Other Storage Plant	\$ -	\$ -		59

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Name of Respondent	This report is:	Date of Report	Year of Report	1
Wisconsin Public Service Corp.	(1) <input checked="" type="checkbox"/> An Original	March 31, 2001	December 31, 2001	2
	(2) <input type="checkbox"/> A Resubmission			3
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)				4
<p>of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.</p> <p>6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in</p> <p>distributed in column (f) to primary account classifications.</p> <p>7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.</p> <p>8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.</p>				5
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				19
				20
Retirements	Adjustments	Transfers	Balance at End of Year	21
(d)	(e)	(f)	(g)	22
				23
				24
\$ -	\$ -	\$ -	\$ -	25
-	-	-	-	26
-	-	-	-	27
			11,057.00	28
\$ -	\$ -	\$ -	\$ -	29
\$ -	\$ -	\$ -	\$ -	30
-	-	-	-	304
-	-	-	-	305
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-	-	-	-	310
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-	-	-	-	318
-	-	-	-	319
-	-	-	-	320
\$ -	\$ -	\$ -	\$ -	48
\$ -	\$ -	\$ -	\$ -	49
-	-	-	-	360
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-	-	-	-	363
-	-	-	-	364
\$ -	\$ -	\$ -	\$ -	59

Name of Respondent	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report March 31, 2001	Year of Report December 31, 2001	1
Wisconsin Public Service Corp.				2
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				3
				4
Account	Balance at Beginning of Year	Additions		5
(a)	(b)	(c)		6
4. Transmission Plant				7
365.1 Land and Land Rights	\$ -	\$ -		8
365.2 Rights-of-Way	-	-		9
366 Structures and Improvements	-	-		10
367 Mains	-	-		11
368 Compressor Station Equipment	-	-		12
369 Measuring and Reg. Sta. Equipment	-	-		13
370 Communication Equipment	-	-		14
371 Other Equipment	-	-		15
TOTAL Transmission Plant	\$ -	\$ -		16
5. Distribution Plant				17
374 Land and Land Rights	\$ 362,382	\$ 40,810		18
375 Structures and Improvements	158,102	-		19
376 Mains	139,497,166	5,276,394		20
377 Compressor Station Equipment	-	-		21
378 Meas. and Reg. Sta. Equip.-General	6,197,692	179,813		22
379 Meas. and Reg. Sta. Equip.-City Gate	4,775,394	46,610		23
380 Services	80,171,559	5,197,457		24
381 Meters	33,468,268	5,927,560		25
382 Meter Installations	-	-		26
383 House Regulators	6,094,039	352,443		27
384 House Reg. Installations	-	-		28
385 Industrial Meas. and Reg. Sta. Equipment	2,664,815	417,629		29
386 Other Prop. on Customers' Premises	-	-		30
387 Other Equipment	-	-		31
TOTAL Distribution Plant	\$ 273,389,417	\$ 17,438,716		32
6. General Plant				33
389 Land and Land Rights	\$ 16,223	\$ -		34
390 Structures and Improvements	1,169,536	(1,400)		35
391 Office Furniture and Equipment	43,819	30,879		36
392 Transportation Equipment	-	-		37
393 Stores Equipment	-	-		38
394 Tools, Shop, and Garage Equipment	1,581,812	89,848		39
395 Laboratory Equipment	508,149	143,669		40
396 Power Operated Equipment	-	-		41
397 Communication Equipment	1,163,614	122,300		42
398 Miscellaneous Equipment	2,073	-		43
Subtotal	4,485,226	385,296		44
399 Other Tangible Property	-	-		45
TOTAL General Plant	\$ 4,485,226	\$ 385,296		46
TOTAL (Accounts 101 and 106)	\$ 277,874,643	\$ 17,835,069		47
Gas Plant Purchased (See Instr. 8)	-	-		48
(Less) Gas Plant Sold (See Instr. 8)	-	-		49
Experimental Gas Plant Unclassified	-	-		50
TOTAL Gas Plant in Service	\$ 277,874,643	\$ 17,835,069		51

Name of Respondent	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report	Year of Report		
Wisconsin Public Service Corp.		March 31, 2001	December 31, 2001		
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		
\$ -	\$ -	\$ -	\$ -	365	
-	-	-	-	365	
-	-	-	-	366	
-	-	-	-	367	
-	-	-	-	368	
-	-	-	-	369	
-	-	-	-	370	
-	-	-	-	371	
\$ -	\$ -	\$ -	\$ -		
	\$ 69,042	\$ 23,694	\$ 495,927	374	
38 110,910		-	268,973	375	
80,051 27,941,728		(401)	172,634,836	376	
-	-	-	-	377	
23,142 612,255		(131,858)	6,834,759	378	
60,331 667,692		71,820	5,501,185	379	
320,169 16,936,240		-	101,985,086	380	
834,754 8,893,881		-	47,454,955	381	
-	-	-	-	382	
42,666 1,012,037		-	7,415,853	383	
-	-	-	-	384	
27,639 -		125,212	3,180,017	385	
-	-	-	-	386	
-	-	-	-	387	
\$ 1,388,790	\$ 56,243,785	\$ 88,467	\$ 345,771,591		
\$ -	\$ -	\$ -	\$ 16,223	389	
5,279 -	-	29	1,162,887	390	
-	-	473,077	547,775	391	
-	-	-	-	392	
-	-	-	-	393	
-	-	-	1,671,660	394	
-	-	23,323	675,140	395	
-	-	-	-	396	
17,707 488,670		42,330	1,799,239	397	
-	-	-	2,073	398	
22,986 488,670		538,759	5,874,997		
-	-	-	-	399	
\$ 22,986	\$ 488,670	\$ 538,759	\$ 5,874,997		
\$ 1,411,776	\$ -	\$ 627,226	\$ 351,657,645		
-	-	-	-		
-	-	-	-		
-	-	-	-		
\$ 1,411,776	\$ -	\$ 627,226	\$ 351,657,645		

May not cross-check due to rounding

Utility No. 6690	Year ended December 31, 2001	Form AGP	Copy 1	Page G-12		1
ACCUM. PROVISION FOR DEPREC. OF GAS PLANT IN SERVICE (Acct. 108)						2
Account (a)	Balance first of Year (b)	S.L. Depr Rate % used (c)	Accruals during year		Book cost of plant retired (f)	3
			Straight line amount (d)	CIAC amortization (e)		4
Intangible Plant						5
Manufactured Gas Production Plant						6
305 Structures and improvements	\$ -		\$ -	\$ -	\$ -	7
306 Boiler Plant Equipment	-		-	-	-	8
307 Other Power Equipment	-		-	-	-	9
308 Coke Ovens	-		-	-	-	10
309 Producer Gas Equipment	-		-	-	-	11
310 Water Gas Generating Equipment	-		-	-	-	12
311 Liquefied Petroleum Gas Equipment	-		-	-	-	13
312 Oil Gas Generating Equipment	-		-	-	-	14
313 Generating Equipment - Other Processes	-		-	-	-	15
314 Coal, Coke and Ash Handling Equipment	-		-	-	-	16
315 Catalytic Cracking Equipment	-		-	-	-	17
316 Other Reforming Equipment	-		-	-	-	18
317 Purification Equipment	-		-	-	-	19
318 Residual Refining Equipment	-		-	-	-	20
319 Gas Mixing Equipment	-		-	-	-	21
320 Other Equipment	-		-	-	-	22
TOTAL Manufactured Gas Production Plant	\$ -		\$ -	\$ -	\$ -	23
Other Storage Plant						24
361 Structures and Improvements	\$ -		\$ -	\$ -	\$ -	25
362 Gas Holders	-		-	-	-	26
363 Purification Equipment	-		-	-	-	27
363.1 Liquefaction Equipment	-		-	-	-	28
363.2 Vaporizing Equipment	-		-	-	-	29
363.3 Compressor Equipment	-		-	-	-	30
363.4 Meas. and Reg. Equipment	-		-	-	-	31
363.5 Other Equipment	-		-	-	-	32
TOTAL Other Storage Plant	\$ -		\$ -	\$ -	\$ -	33
Transmission Plant						34
366 Structures and Improvements	\$ -		\$ -	\$ -	\$ -	35
367 Mains	-		-	-	-	36
368 Compressor Station Equipment	-		-	-	-	37
369 Measuring and Reg. Sta. Equipment	-		-	-	-	38
370 Communication Equipment	-		-	-	-	39
371 Other Equipment	-		-	-	-	40
TOTAL Transmission Plant	\$ -		\$ -	\$ -	\$ -	41
Distribution Plant						42
375 Structures and Improvements	\$ 205,238	3.51	\$ 2,852		\$ 38.00	43
376 Mains	53,552,454	2.48	3,973,119	(283,369)	80,051	44
377 Compressor Station Equipment	-		-	-	-	45
378 Meas. and Reg. Sta. Equip.-General	2,132,999	4.38	284,411		23,142	46
379 Meas. and Reg. Sta. Equip.-City Gate	1,737,433	3.03	161,775		60,331	47
380 Services	47,409,060	3.92	3,658,513	(201,806)	320,169	48
381 Meters	9,213,770	4.09	1,478,685		820,731	49
382 Meter Installations	120,664	6.67	291,479		14,023	50
383 House Regulators	2,483,166	3.16	220,282		42,666	51
384 House Reg. Installations	-		-	-	-	52
385 Industrial Meas. and Reg. Sta. Equipment	839,304	4.32	133,122		27,639	53
386 Other Prop. on Customers' Premises	-		-	-	-	54
387 Other Equipment	-		-	-	-	55
TOTAL Distribution Plant	\$ 117,694,088		\$ 10,204,238	\$ (485,175)	\$ 1,388,790	56
General Plant						57
390 Structures and Improvements	\$ 396,453	2.43	\$ 28,367		\$ 5,279	58
391 Office Furniture and Equipment	6,089	20.00	9,293		-	59
392 Transportation Equipment	-		-	-	-	60
393 Stores Equipment	-		-	-	-	61
394 Tools, Shop, and Garage Equipment	866,091	5.00	96,104		-	62
395 Laboratory Equipment	237,091	5.00	27,373		-	63
396 Power Operated Equipment	-		-	-	-	64
397 Communication Equipment	764,951	6.87	116,609		17,707	65
398 Miscellaneous Equipment	-		-	-	-	66
Subtotal	2,270,651		277,746	-	22,986	67
399 Other Tangible Property	-		-	-	-	68
TOTAL General Plant	\$ 2,270,651		\$ 277,746	\$ -	\$ 22,986	69
TOTAL (Accounts 101 and 106)	\$ 119,964,739		\$ 10,481,984	\$ (485,175)	\$ 1,411,776	70
Gas Plant Purchased (See Instr. 8)	-		-	-	-	71
(Less) Gas Plant Sold (See Instr. 8)	-		-	-	-	72
Experimental Gas Plant Unclassified	-		-	-	-	73
TOTAL Gas Plant in Service	\$ 119,964,739		\$ 10,481,984	\$ (485,175)	\$ 1,411,776	74

Utility No. 6690		Year ended December 31, 2001		Form AGP		Copy 1		Page G-13		1		
ACCUM. PROVISION FOR DEPREC. OF GAS PLANT IN SERVICE (Acct. 108)										2		
										3		
Cost of Removal	Salvage	Other additions (deductions)	Balance end of Year					(k)	(l)	4		
(g)	(h)	(i)	(j)							5		
\$ -	\$ -	\$ -	\$ -					Total deprec. expenses (columns (d) and (e))	\$ 9,996,809	6		
\$ -	\$ -	\$ -	\$ -	305				Less amounts charged to clearing accounts	-	7		
-	-	-	-	306						8		
-	-	-	-	307						9		
-	-	-	-	308						10		
-	-	-	-	309						11		
-	-	-	-	310				Plus allocation of deprec. on common plant	1,722,681	12		
-	-	-	-	311						13		
-	-	-	-	312						14		
-	-	-	-	313						15		
-	-	-	-	314				Total gas depr. expenses	\$ 11,719,490	16		
-	-	-	-	315						17		
-	-	-	-	316				Total balance (col (j))	\$ 159,101,192	18		
-	-	-	-	317						19		
-	-	-	-	318				Plus allocation of reserve on common plant	14,729,701	20		
-	-	-	-	319						21		
-	-	-	-	320						22		
\$ -	\$ -	\$ -	\$ -					Total depreciation reserve for gas utility	\$ 173,830,893	23		
\$ -	\$ -	\$ -	\$ -	361				Explanation of items in col. (i) Adjustments to primary reserve accounts because of plant reclassifications and transfers.				24
-	-	-	-	362								25
-	-	-	-	363								26
-	-	-	-	363.1								27
-	-	-	-	363.2								28
-	-	-	-	363.3								29
-	-	-	-	363.4				30				
-	-	-	-	363.5				31				
\$ -	\$ -	\$ -	\$ -									32
\$ -	\$ -	\$ -	\$ -	366								33
-	-	-	-	367								34
-	-	-	-	368								35
-	-	-	-	369								36
-	-	-	-	370								37
-	-	-	-	371								38
\$ -	\$ -	\$ -	\$ -									39
\$ 26	\$ -	\$ 76,099	\$ 284,125	375								40
65,625	48,084	13,195,788	70,340,400	376								41
-	-	-	-	377								42
4,268	-	316,189	2,706,189	378								43
244	-	405,400	2,244,033	379								44
204,275	25,507	10,253,184	60,620,014	380								45
5,692	19,123	4,775,128	14,660,283	381								46
-	-	-	398,120	382								47
-	116,962	512,537	3,290,281	383								48
-	-	-	-	384								49
589	13,261	2,076	959,536	385								50
-	-	-	-	386								51
-	-	-	-	387								52
\$ 280,719	\$ 222,937	\$ 29,536,401	\$ 155,502,981									53
\$ 1,400	\$ -	\$ 2	\$ 418,143	390								54
-	-	394,160	409,542	391								55
-	-	-	-	392								56
-	-	-	-	393								57
-	-	225,393	1,817,588	394								58
-	-	22,039	286,479	395								59
-	-	-	-	396								60
100	-	432,707	1,296,460	397								61
-	-	-	-	398								62
1,500	-	1,074,301	3,598,212									63
-	-	-	-	399								64
\$ 1,500	\$ -	\$ 1,074,301	\$ 3,598,212									65
\$ 282,219	\$ 222,937	\$ 30,610,702	\$ 159,101,193									66
-	-	-	-					Note: Report in col. (e) additional depreciation expense authorized by Commission to be charged where tax depreciation allowances exceed book amounts.				67
-	-	-	-									68
-	-	-	-									69
-	-	-	-									70
\$ 282,219	\$ 222,937	\$ 30,610,702	\$ 159,101,193									71

Note: Report in col. (e) additional depreciation expense authorized by Commission to be charged where tax depreciation allowances exceed book amounts.

Utility No. 6690		Year ended December 31, 2001		Form AGP		Copy 1		Page G-14		1
										2
GAS PRODUCTION STATISTICS										3
Location of plant (a)	Type of plant (b)	Maximum daily capacity Dekatherms (c)	Therms produced during year (d)	Total investment end of year (e)	Total production expense for year (f)					4
										5
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										20
TOTAL									21	

GAS HOLDERS							22
							23
	Telescopic & piston holders		Pressure holders				24
							25
Location		Capacity		Capacity at	Design	Operated	26
(a)	Number	Therms	No.	atmospheric	pressure	pressure	27
	(b)	(c)	(d)	pressure	(f)	(g)	28
				(e)			29
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LIQUID PETROLEUM GAS STORAGE			45
Report hereunder number of liquid petroleum gas storage tanks and total capacity in			46
gallons by location.			47
			48
Location	No. of Tanks	Water Capacity	49
Green Bay	1	30,000 gallons	50
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			60

Utility No. 6690	Year ended December 31, 2001	Form AGP	Copy 1	Page G-16	1
SUMMARY OF GAS ACCOUNT					2
Report below the specified information for each operating area constituting a separate gas system.					3
					4
	Total	Geographical			5
Particulars	all systems	Wisconsin	Michigan		6
(a)	therms	(c)	(d)		7
	(b)				8
System Name	Total Company				9
Gas produced (gross):					10
Propane - air					11
Other gas					12
Total gas produced					13
Gas purchased:					14
Natural	437,674,204	430,283,211	7,390,993		15
Other gas					16
Total gas purchased	437,674,204	430,283,211	7,390,993		17
Add: Gas withdrawn from storage *	105,289,199	103,499,283	1,789,916		18
Less: Gas delivered to storage *	138,669,159	136,311,783	2,357,376		19
Total (lines 14 + 18 + 19 - 20)	404,294,244	397,470,711	6,823,533		20
Transport gas received	337,621,846	328,700,158	8,921,688		21
Total gas del. to mains (lines 21 + 22)	741,916,090	726,170,869	15,745,221		22
Gas sold (incl. interdepartmental)	405,537,804	398,700,687	6,837,117		23
Gas used by utility	1,755,477	1,725,519	29,958		24
Transport gas delivered	337,184,122	328,262,434	8,921,688		25
Total (lines 24 + 25 + 26)	744,477,403	728,688,640	15,788,763		26
Gas unaccounted for (lines 23 - 27)	(2,561,313)	(2,517,771)	(43,542)		27

* Apportioned by state using the percent of Michigan sales and company use to total purchases.

SUMMARY OF SYSTEM LOAD STATISTICS					29
Report below the data specified for each operating area constituting a separate gas system.					30
					31
	Total	System	System		32
Particulars*	all systems	therms	therms		33
(a)	(b)	(c)	(d)		34
					35
System Name	Total Company				36
	<u>Dekatherms</u>				37
Maximum send-out in any one day	307,645				38
Date of such maximum	February 20				39
Maximum daily capacity:					40
Total manufactured-gas production capacity	None				41
Liquefied natural gas storage capacity	None				42
Maximum daily purchase capacity	345,867				43
Total maximum daily capacity: production					44
liquefied natural gas storage, and purchases	345,867				45
	<u>Therms</u>				46
Monthly send-out: January	56,552,898				47
February	59,790,207				48
March	52,396,578				49
April	33,122,234				50
May	17,385,892				51
June	13,279,115				52
July	15,464,887				53
August	15,107,411				54
September	15,994,169				55
October	33,759,672				56
November	35,151,631				57
December	56,289,550				58
Total send-out	404,294,244				59

* Statistics apply only to core market system load, not to total system throughput.

Utility No. 6690		Year ended December 31, 2001		Form AGP		Copy 1		Page G-18		1
PURCHASED GAS										2
Report below the specified information for each point of metering.										3
										4
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										59
Name of vendor										
Point of metering										
See Page G-18A										
Type of gas purchased All Natural										
Terms of gas purchased per pipeline										
rate schedules:										
Dekatherms Purchased Contract										
Gas Purchased \$ 40,072,614										
ANR Refund \$ (57,580)										
Total cost of gas purchased \$ 230,236,615										
Average cost per dekatherm of gas purchased \$ (57,580)										
per pipeline rate schedules:										
Maximum dekatherms purchased in any one day 307,645										
Date of such maximum purchase (da/mo/yr) February 20										
Average B.t.u. content per cu. ft. of gas 10.08										
Name of vendor ANR Pipeline										
Point of metering Viking Gas Transmission										
See Page G-18A										
Type of gas purchased All Natural										
Dekatherms of gas purchased per pipeline										
rate schedules: Transportation/Storage Charges \$ 784,707										
Dekatherms Contract \$ 82,128										
Pipeline Refund \$ (57,580)										
Demand Charges \$ 105,700										
Total cost of gas purchased \$ 26,266,880										
Average cost per dekatherm of gas purchased \$ 2,034,404										
per pipeline rate schedules:										
Maximum dekatherms purchased in any one day See Line 22 Above										
Date of such maximum purchase (da/mo/yr) See Line 23 Above										
Average B.t.u. content per cu. ft. of gas See Line 24 Above										
Name of vendor Peoples Energy										
Point of metering Various										
See Page G-18A										
Type of gas purchased All Natural										
Dekatherms of gas purchased per pipeline										
rate schedules: Transportation/Storage Charges \$ 9,118										
Dekatherms Contract \$ 40,072,614										
Gas Purchased \$ 196,447,065										
Demand Charges \$ 62,312										
Total cost of gas purchased \$ 71,430										
Average cost per dekatherm of gas purchased \$ 5.02										
per pipeline rate schedules: (Excludes Demand Charges)										
Maximum dekatherms purchased in any one day See Line 22 Above										
Date of such maximum purchase (da/mo/yr) See Line 23 Above										
Average B.t.u. content per cu. ft. of gas See Line 24 Above										

NA = Not Applicable

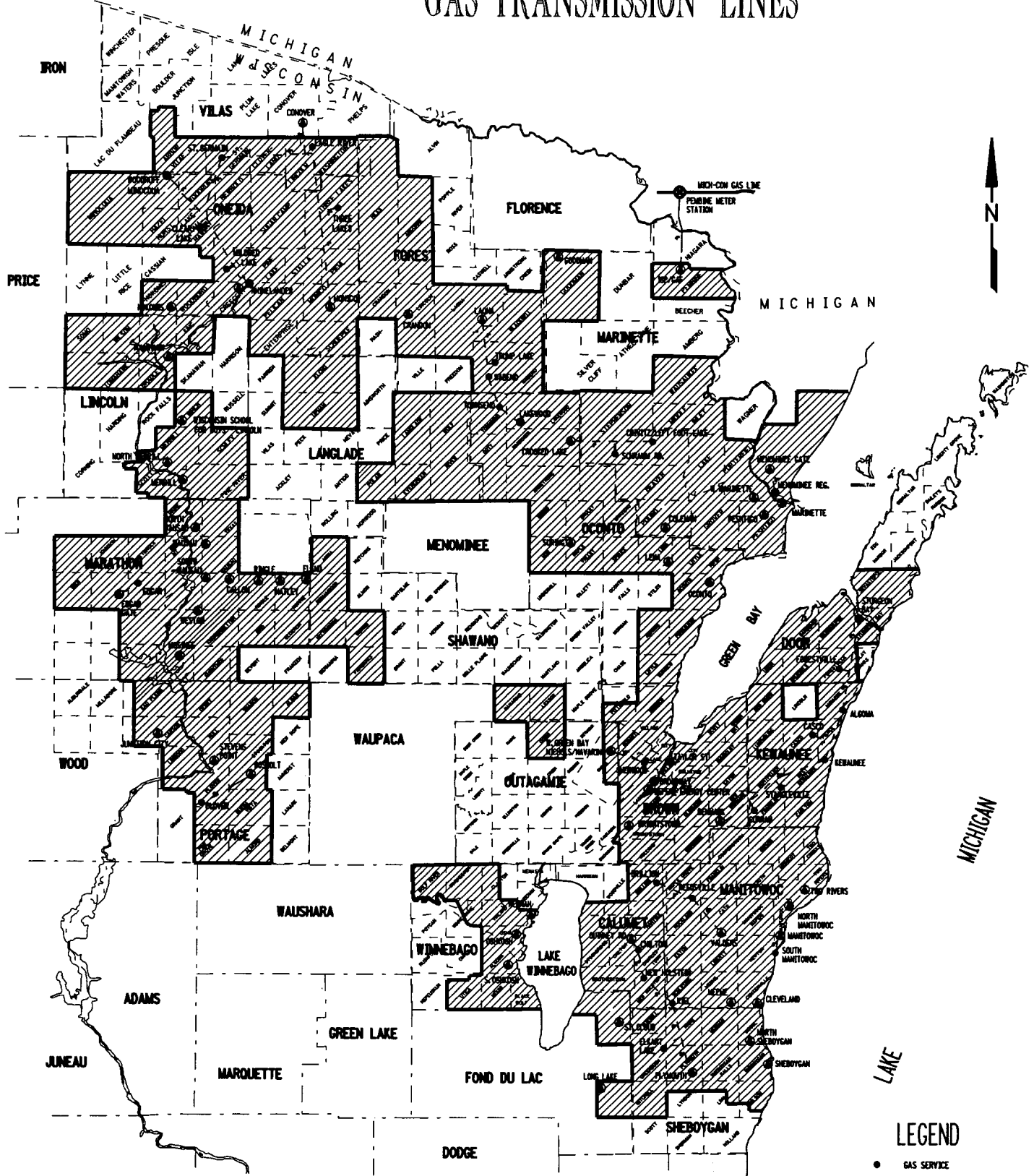
Utility No. 6690	Year ended December 31, 2001	Form AGP	Copy 1	Page G-18A	1
				Dekatherms of	2
				Gas Purchased	3
Point of Metering and Delivery					
V - Ashwaubenon, Brown County - Green Bay			12,633,575		4
T - New Denmark, Brown County - Denmark			2,075,898		5
T - Oneida, Outagamie County - West Green Bay			7,834,061		6
T - Wrightstown, Brown County			297,793		7
C - Two Rivers, Manitowoc County			1,027,500		8
T - Chilton, Calumet County			622,578		9
T - Oshkosh, Winnebago County			2,926,265		10
T - Algoma, Winnebago County - South Oshkosh			1,966,129		11
T - Neenah, Winnebago County			142,307		12
T - Sheboygan, Sheboygan County			4,941,891		13
T - Herman, Sheboygan County - North Sheboygan			2,018,732		14
T - Sheboygan Falls, Sheboygan County - Plymouth			2,659,662		15
T - Cato, Manitowoc County - Valders			930,147		16
T - Osceola, Fond du Lac County - State Boy's School			85,225		17
T - Pine River, Lincoln County - Merrill			319,869		18
T - Birch, Lincoln County - Lincoln Boy's School			34,351		19
T - Hull, Portage County - Stevens Point			2,823,176		20
T - Stockton, Portage County - Rosholt			3,877,623		21
T - Eau Claire, Portage County - Junction City			23,725		22
T - Bradley, Lincoln County - Tomahawk			802,333		23
T - Crescent, Oneida County - Rhinelander			2,589,103		24
T - Lincoln, Forest County - Crandon			147,867		25
T - Monico, Oneida County			697,382		26
T - Menominee, Menominee County, Michigan			2,228,147		27
T - Peshtigo, Marinette County			923,567		28
T - Peshtigo, Marinette County - Marinette			1,695,016		29
T - Oconto, Oconto County			316,251		30
T - Lena, Oconto County			159,798		31
T - Pound, Marinette County - Coleman			214,476		32
T - Maple Valley, Oconto County - Suring			60,762		33
T - Peshtigo, Marinette County - West Marinette			2,194,646		34
T - Weston, Marathon County			891,747		35
T - Goodman, Marinette County			45,102		36
T - Laona, Forest County			324,087		37
T - Pembine, Marinette County			196,978		38
T - Greenbush, Sheboygan County - St. Cloud			56,717		39
T - Riverview, Oconto County - Crivitz			202,745		40
T - Centerville, Manitowoc County - Meeme			107,872		41
T - King, Lincoln County - Lake Nokomis			140,022		42
T - Pine River, Lincoln County - N. Merrill			476,090		43
C - Depere, Brown County			1,638,267		44
T - Manitowoc Rapids, Manitowoc County - Manitowoc			1,516,470		45
T - Manitowoc, Manitowoc County - N. Manitowoc			908,232		46
T - Wausau, Marathon County - Wausau			1,992,845		47
T - Texas, Marathon County - N. Wausau			2,803,592		48
C - Mosinee, Marathon County - Mosinee			631,353		49
T - Centerville, Manitowoc County - Cleveland			37,341		50
T - Weston, Marathon County - S. Wausau			1,933,752		51
T - Wien, Marathon County - Edgar			350,261		52
T - Conover, Vilas County			13,501		53
				73,536,829	54
Less Transport Gas				33,464,215	55
				40,072,614	56
					57
NOTE CORRESPONDING TO PAGE G-18:					58
The total cost of gas purchased includes \$19,180,610 allocated to					59
electric department.					60

Utility No. 6690		Year ended December 31, 2001		Form AGP		Copy 1		Page G-21	
GAS SERVICES (LOCATED IN WISCONSIN)									
Number of services should include only those owned by utility.									
Size (a)	Number added during year		Number retired during year		Total services end of year				
	Main to curb (b)	On customers premises (c)	Main to curb (d)	On customers premises (e)	Main to curb (f)	On customers premises (g)			
0-2"	5,622	5,867	943	1,026	248,034	263,454			
2 1/2-4"	9	9	2	2	321	305			
Over 4"	-	-	2	2	43	39			
Total	5,631	5,876	947	1,030	248,398	263,798			

GAS SERVICES (LOCATED OUTSIDE WISCONSIN) MICHIGAN							35
Number of services should include only those owned by utility.							36
(a)	(b)	(c)	(d)	(e)	(f)	(g)	37
0-2"	30	30	21	21	4,653	4,951	38
2 1/2-4"	-	-	1	-	12	12	39
Over 4"	-	-	-	-	2	2	40
							41
							42
							43
							44
							45
							46
							47
							48
							49
							50
							51
							52
Total	30	30	22	21	4,667	4,965	53
G. Total (Lines 34 & 53)	5,661	5,906	969	1,051	253,065	268,763	54
Have inactive services been retired in accordance with requirements of paragraph C of Account 380 of Uniform System of Accounts?							55
Yes; but services with outside risers are cut off after 10 years in accordance with PSC 135.727(gw).							56
Have inactive services been disconnected from the gas supply in accordance with section 135.727(gw) of the Wisconsin Administrative Code? Yes							57
							58
							59
							60

G-22	Utility No. 6690	Year ended December 31, 2001	Form AGP Copy1	Page G-22	1
					2
GAS METERS					3
Number of meters should include only those carried in Utility Plant Account 381.					4
Particulars (a)				Number end of year	5
				(b)	6
Diaphragmed meters (capacity at 1/2-inch water column pressure drop):					7
2,400 cu. ft. per hour or less				306,179	8
Over 2,400 cu. ft. per hour				22	9
Rotary meters				2,358	10
Orifice meters					11
Total end of year				308,559	12
In stock				16,817	13
Locked meters on customer's premises					14
Regular meters in customer's use				291,668	15
Prepayment meters in customer's use					16
Meters in company use, included in Account 381				74	17
Total end of year (as above)				308,559	18
No. of diaphragmed meters at end of year which compensate for temperature:				305,640	19
Number of house regulators installed at end of year				232,922	20
					21
					22
Attach to this sheet a map or maps of the territory served, showing location & company designation					23
of points of purchase, production plants, large compressor stations and transmission lines. Show					24
also the names of larger communities served and the boundaries of the utility's operating divisions.					25
					26
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WPSC AND ELPASO/ANR GAS TRANSMISSION LINES



LEGEND

- GAS SERVICE
- POINT OF PURCHASE
- - - WPSC INTER-CITY GAS LINES
- ... ELPASO HIGH PRESSURE GAS LINES

01-15-02

gas/std/wsk424es.dgn

Natural Gas HHI in Wisconsin for 2001

	Class	Schedules	HHI	Is the Utility the Provider with the Largest Market Share?
1	Residential Firm	GRg/OL-1	10,000	YES
2	Small C & I Firm	GTMS-S/Cg-TS/GCgNF-S Cg-FS/Annual Supply Backup-S	9,857	YES
3	Medium C & I Firm	GTMS-M/Cg-TM/GCgNF-M Cg-FM/Annual Supply Backup-M	5,891	YES
4	Large/Super Large C & I Firm	CDGT/CSR/GTMS-L GTMS-SL/Cg-TL/Cg-TSL GCgNF-L/GCgNF-SL/Cg-FL Annual Supply Backup-L Annual Supply Backup-SL	2,813	NO
5	Medium C & I Interruptible	Cg-IM	10,000	YES
6	Large/Super Large C & I Interruptible	Cg-IL/Cg-ISL	10,000	YES
7	Crop Drying	GCgSOS-M/GCgSOS-L	10,000	YES

GAS STORED (ACCOUNTS 117, 164.1, 164.2, and 164.3)

1. If during the year, adjustment was made to the stored gas inventory (such as to correct cumulative inaccuracies of gas measurements), furnish in a footnote an explanation of the reason for the adjustment, the MCF and dollar amount of adjustment, and account charged or credited.

2. Give in a footnote, a concise statement of the facts and the accounting performed with respect to any encroachment of withdrawals during the year, or restoration of previous encroachment, upon native gas constituting the "gas cushion" of any storage reservoir.

3. If the company uses a "base stock" in connection with its inventory accounting, give a concise statement of the basis of establishing such "base stock" and the inventory basis and the accounting performed with respect to any encroachment of withdrawals upon "base stock," or restoration of previous encroachment, including brief particulars of any such accounting during the year.

4. If the company has provided accumulated provision for stored gas, which may not eventually be fully recovered from any storage project, furnish a statement showing: (a) date of FERC authorization of such accumulated provision, (b) explanation of circumstances requiring such provision, (c) basis of provision and factors of calculation, (d) estimated ultimate accumulated provision accumulation, and (e) a summary showing balance of accumulated provision and entries during the year.

5. Report pressure base of gas volumes as 14.73 psia at 60 Degrees F. (See Note 1)

Line No.	Description (a)	Noncurrent (Account 117) (b)	Current (Account 164.1) (c)	LNG (Account 164.2) (d)	LNG (Account 164.3) (e)	Current (Account 164.1) (f)
1	Balance at Beginning of Year	.	\$21,681,983	.	.	\$21,681,983
2	Gas Delivered to Storage	.	62,247,821	.	.	62,247,821
3	Gas Withdrawn from Storage *	.	50,301,896	.	.	50,301,896
4	Other Debits or Credits (Net)
5	Balance at End of Year	.	\$33,627,908	.	.	\$33,627,908
6	Therms	.	85,512,299	.	.	85,512,299
7	Amount Per Therm	.	\$0.39	.	.	\$0.39

8

* Does not include \$121,187 storage withdrawal fees expensed directly to Account 804.62

DETAIL OF STORED GAS ACCOUNT, ACCOUNT 164.1

The instructions for page 220 also apply to this schedule. Subaccounts shown below conform with the changes to the Uniform System of Accounts adopted by the Public Service Commission in docket 05-US-103, order issued December 17, 1997. Column (l) is the sum of the dollar amounts in the subaccounts and should agree with the amounts reported for Account 164.1 on page 220.

Line No.	Description (a)	Commodity Storage Fees Account 164.11 (b)	Commodity Injection Fees Account 164.12 (c)	Commodity Withdrawal Fees Account 164.13 (d)	Other Storage Fees Account 164.14 (e)	Stored Gas Withdrawn for Sale Account 164.16 (f)
1	Balance at Beginning of Year		\$304,604	\$348,695	\$56,745	
2	Gas Delivered to Storage		130,525		12,285	
3	Gas Withdrawn from Storage *		(104,284)		(15,477)	
4	Other Debits or Credits (Net)		(241,510)	(348,695)	(44,991)	
5	Balance at End of Year		\$89,335	\$0	\$8,562	
6	Therms		85,512,299	85,512,299	85,512,299	
7	Amount Per Therm		\$0.00	\$0.00	\$0.00	

Line No.	Description (g)	Gas Commodity Costs Transferred to Storage - Debit Account 164.33 (h)	Gas Transmission Expense Transferred to Storage - Debit Account 164.53 (i)	Stored Gas Withdrawn for System Use Account 164.62 (j)	Stored Gas Forfeited Account 164.63 (k)	Total Account 164.1 (l)
8	Balance at Beginning of Year	\$100,350,705	\$3,965,329	(\$83,344,095)		\$21,681,983
9	Gas Delivered to Storage	60,165,785	1,939,226			62,247,821
10	Gas Withdrawn from Storage *	(48,508,953)	(1,673,182)			(50,301,896)
11	Other Debits or Credits (Net)	(79,564,914)	(3,143,985)	83,344,095		0
12	Balance at End of Year	\$32,442,623	\$1,087,388	\$0		\$33,627,908
13	Therms	85,512,299	85,512,299	85,512,299		85,512,299
14	Amount Per Therm	\$0.38	\$0.01	\$0.00		\$0.39

* Does not include \$121,187 storage withdrawal fees expensed directly to Account 804.62

